Summary of Appropriations and Revenues

**APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting $32,869,009.73

Cherry Sheet Offsets 780,538.00

Snow and Ice Deficit 0.00

Fire Salaries Deficit 1,270.00

State and County Charges 409,136.00

Allowance for Abatements & Exemptions 322,117.40

(rounded)

**TOTAL 34,382,071.13**

**ANTICIPATED REVENUES**

***Property Tax Levy*** **20,792,373.40**

***State Distributions -***

State Aid 3,108,465.00

Charter School Tuition Reimb 4,470.00

School Choice Receiving Tuition 761,377.00

School Lunch 0.00

Veteran Reimbursements 48,677.00

Exemption Reimbursements 37,517.00

Public Libraries 19,161.00

Unrestricted Gov Aid 922,967.00

School Bldg Authority Payments 0.00

**TOTAL 4,902,634.00**

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

Motor Vehicle Excise 1,075,000.00

Meals Tax 155,000.00

Room Tax 15,000.00

Penalties & Interest on Taxes 75,000.00

Payment in Lieu of Taxes 683,580.00

Other Charges/Solid Waste 100,000.00

Fees 50,000.00

Licenses and Permits 155,000.00

Cannabis Impact Fee 100,000.00

Fines and Forfeits 15,000.00

Investment Income 25,000.00

Misc Recurring Revenues 285,000.00

**Total Local-Non Property Tax $2,733,580.00**

***Other***

Enterprise Funds 2,137,103.53

Community Preservation Funds 345,000.00

Free Cash 1,792,696.00

Other Available Funds 1,486,492.20

Tax Stabilization Fund 192,192.00

**TOTAL RECEIPTS & REVENUES $34,382,071.13**

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| **How Your Tax Dollars Are Spent****Based On Operating Budgets**

|  |  |  |
| --- | --- | --- |
| ***Services/Departments*** | ***Budget %*** | ***Budget $*** |
| General Government | 4.61% | 1,278,246.00 |
| Public Safety | 11.14% | 3,088,215.00 |
| Education | 47.88% | 13,270,218.00 |
| Public Works | 6.25% | 1,732,409.00 |
| Health/Human Services | 0.92% | 254,032.00 |
| Library/Cultural/Recreation | 1.85% | 513,047.00 |
| Debt Service | 3.42% | 947,823.00 |
| Intergovernmental | 0.02% | 5,202.00 |
| Employee Benefits/ Insurance | 22.99% | 6,369,889.00 |
| ESCO Lease Payment | 0.92% | 254,035.00 |
|  |  |  |
| Total Appropriations | 100.00% | 27,713,116.00 |

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| **Approximate Cost of Services****to the Average Single-Family Homeowner**

|  |  |  |
| --- | --- | --- |
| ***Town Services*** | ***%*** | ***Avg Tax paid*** |
| General Government | 4.61% | 313.84 |
| Public Safety | 11.14% | 758.41 |
| Education | 47.88% | 3259.67 |
| Public Works | 6.25% | 425.50 |
| Health/Human Services | 0.92% | 62.63 |
| Library/Cultural/Recreation | 1.85% | 125.95 |
| Debt Service | 3.42% | 232.83 |
| Intergovernmental | 0.02% | 1.36 |
| Employee Benefits/ Insurance | 22.99% | 1565.16 |
| ESCO Lease Payment | 0.92% | 62.63 |
| ***Average Single Family Value*** | ***436,969.35*** |
|  |  |  |
| ***Total Average Tax bill*** |  | $6,807.98  |
|  |  |  |

 |

 ***Compliments of***

The West Boylston Board of Assessors

140 Worcester Street West Boylston, MA 01583774-261-4040

Assessors@westboylston-ma.gov

# Town of West Boylston

Valuation and

Tax Summary

Fiscal Year 2023



 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 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 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:

1. Elderly
2. Blind
3. Minor children of police/firefighters killed in the line of duty
4. Disabled Veteran
5. Widows or Widowers
6. Orphaned Minor Children

Applications for personal exemptions are due on December 15th, or within ninety days of the mailing of the 3rd 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).

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|  Valuations By Property Class

|  |  |  |
| --- | --- | --- |
| **Property Class** | **Accts** | **Values** |
| Single Family Homes | 2000 | 873,938,693 |
| Condominiums | 469 | 150,573,900 |
| Mobile Homes & Other Res | 7 | 4,389,300 |
| Two Family Homes | 54 | 21,760,266 |
| Three Family Homes | 12 | 5,659,240 |
| Apartments 4-8 units | 25 | 41,723,500 |
| Vacant Land | 178 | 8,812,200 |
| Commercial | 80 | 69,512,799 |
| Industrial | 53 | 60,950,500 |
| Forest Lands - Chapter 61 | 13 | 26,200 |
| Agricultural - Chapter 61A | 17 | 362,600 |
| Recreational - Chapter 61B | 4 | 583,600 |
| Mixed Use | 26 | 9,473,501 |
| Personal Property | 171 | 86,789,118 |
| **Total Taxable** | **3109** | **1,334,555,417** |
| Exempt Property Valuation | 306 | 138,467,000 |
| ***Total Taxable & Exempt*** | ***3244*** | ***1,473,022,417*** |

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