

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

| | |
|--|---------------------|
| Total Appropriations of Town Meeting | \$26,046,209 |
| Cherry Sheet Offsets | 909,180 |
| Snow and Ice Deficit | 0 |
| State and County Charges | 468,084 |
| Allowance for Abatements & Exemptions (rounded) | 109,155 |
| TOTAL | \$27,542,007 |

ANTICIPATED REVENUES

Property Tax Levy **\$16,294,732**

State Distributions -

| | |
|---------------------------------|-----------|
| State Aid | 2,957,025 |
| Charter School Tuition Reimb | 11,609 |
| School Choice Receiving Tuition | 896,552 |
| School Lunch | 0 |
| Veteran Reimbursements | 97,151 |
| Exemption Reimbursements | 34,728 |
| Public Libraries | 12,628 |
| Unrestricted Gov Aid | 766,089 |
| School Bldg Authority Payments | 358,871 |

Local-Non-property Tax Revenues (anticipated)

| | |
|-------------------------------|-----------|
| Motor Vehicle Excise | \$985,000 |
| Meals Tax | 150,000 |
| Room Tax | 25,000 |
| Penalties & Interest on Taxes | 75,000 |
| Payment in Lieu of Taxes | 665,000 |
| Other Charges/Solid Waste | 135,000 |
| Fees | 50,000 |
| Other Revenues | 197,000 |
| Licenses and Permits | 170,000 |
| Fines and Forfeits | 21,000 |
| Investment Income | 4,000 |

Other

| | |
|------------------------------|-----------|
| Community Preservation Funds | 493,616 |
| Free Cash | 280,000 |
| Other Available Funds | 1,194,146 |
| Enterprise Funds | 1,667,800 |

TOTAL RECEIPTS & REVENUES **\$11,247,275**

How Your Tax Dollars Are Spent

Based on Operating Budgets

| SERVICES/DEPARTMENTS | BUDGET% | BUDGET\$ |
|------------------------------|----------------|---------------------|
| General Government | 4.96% | 1,137,011 |
| Police Protection | 6.37% | 1,460,406 |
| Fire | 2.91% | 667,535 |
| Public Safety Communications | 1.20% | 283,450 |
| Inspectional Services | .36% | 83,707 |
| Other Public Safety | .03% | 6,775 |
| Animal Control | .04% | 10,411 |
| Health/Human Services | .87% | 196,582 |
| Library/Cultural/Recreation | 1.68% | 384,423 |
| Public Works | 5.90% | 1,353,949 |
| Education | 49.40% | 11,317,756 |
| Debt Service | 5.28% | 1,209,136 |
| Intergovernmental | .02% | 5,747 |
| Employee Benefits/Insurance | 19.46% | 4,459,914 |
| ESCO Lease/Expense | .98% | 225,312 |
| (%s rounded) | | |
| TOTAL APPROPRIATIONS | | \$22,912,114 |

Approximate Cost of Services to the Average Single Family Homeowner

| TOWN SERVICE | AVERAGE TAX \$ |
|--|-----------------------|
| General Government | 254.08 |
| Police Protection | 326.41 |
| Fire | 149.07 |
| Public Safety Communications | 61.47 |
| Inspectional Services | 18.44 |
| Other Public Safety | 1.53 |
| Animal Control | 2.04 |
| Health/Human Services | 44.57 |
| Library/Cultural/Recreation | 86.06 |
| Public Works | 302.24 |
| Education | 2,530.60 |
| Debt Service | 270.48 |
| Intergovernmental | 1.02 |
| Employee Benefits/Insurance | 996.87 |
| ESCO Lease | 50.20 |
| TOTAL AVERAGE TAX BILL | \$5,122.68 |
| (based on an average single family residence valuation of \$ 272,483) | |

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 2017



Prepared by the Board of Assessors

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

Diane Peterson, Regional Tax Assessor
Myra Fortugno, 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, 2017). Mailed applications must be postmarked no later than 2/1/2017.

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, 2017).

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 | 1,964 | 535,157,834 |
| Condominiums | 441 | 100,548,000 |
| Mobile Homes and Other Res | 7 | 2,609,900 |
| Two Family Homes | 54 | 13,938,540 |
| Three Family Homes | 13 | 4,568,690 |
| Apartments 4 - 8 Units | 24 | 21,532,600 |
| Mixed Use | 29 | 1,834,013 |
| Vacant Land | 209 | 11,668,100 |
| Commercial | 80 | 67,848,823 |
| Industrial | 58 | 43,122,500 |
| Forest Lands - Chapter 61 | 13 | 8,900 |
| Agricultural - Chapter 61A | 17 | 155,500 |
| Recreational - Chapter 61B | 4 | 220,700 |
| Personal Property | 196 | 63,526,940 |
| TOTAL TAXABLE | | 866,741,040 |
| Exempt Property Valuation | | 96,637,900 |
| TOTAL TAXABLE & EXEMPT | | \$963,378,940 |

History of Valuations, Tax Rates, and Levies

| <u>Fiscal Year</u> | <u>Taxable Valuation</u> | <u>Tax Rate</u> | <u>Tax Levy</u> |
|--------------------|--------------------------|-----------------|----------------------|
| 2017 | 866,741,040 | 18.80 | 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 |
| 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 |