

## Summary of Appropriations and Revenues

### **APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$27,334,262
Cherry Sheet Offsets	779,864
Snow and Ice Deficit	0
State and County Charges	416,334
Allowance for Abatements & Exemptions (rounded)	35,236
<b>TOTAL</b>	<b>\$28,565,696</b>

### **ANTICIPATED REVENUES**

**Property Tax Levy** **\$17,935,094**

#### **State Distributions -**

State Aid	3,008,415
Charter School Tuition Reimb	22,688
School Choice Receiving Tuition	766,252
School Lunch	0
Veteran Reimbursements	55,524
Exemption Reimbursements	42,852
Public Libraries	13,612
Unrestricted Gov Aid	823,825
School Bldg Authority Payments	0

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

Motor Vehicle Excise	\$1,075,500
Meals Tax	155,000
Room Tax	25,000
Penalties & Interest on Taxes	70,000
Payment in Lieu of Taxes	680,000
Other Charges/Solid Waste	135,000
Fees	50,000
Misc Recurring Revenues	196,000
Licenses and Permits	140,000
Fines and Forfeits	24,000
Investment Income	15,000

#### **Other**

Community Preservation Funds	245,000
Free Cash	447,400
Other Available Funds	688,740
Enterprise Funds	1,950,794

**TOTAL RECEIPTS & REVENUES** **\$28,565,696**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

### **SERVICES/DEPARTMENTS BUDGET% BUDGET\$**

General Government	5.16	1,264,831
Police Protection	6.89	1,689,054
Fire	3.12	766,161
Public Safety Communications	0.74	181,830
Inspectional Services	0.39	96,837
Other Public Safety	0.03	7,500
Animal Control	0.07	16,000
Health/Human Services	0.86	209,778
Library/Cultural/Recreation	1.70	416,305
Public Works	6.05	1,483,551
Education	49.11	12,045,167
Debt Service	3.66	898,216
Intergovernmental	.03	6,946
Employee Benefits/Insurance	21.29	5,223,169
ESCO Lease Payment		224,033
(%s rounded)		

**TOTAL APPROPRIATIONS** **\$24,529,378**

### Approximate Cost of Services to the Average Single Family Homeowner

#### **TOWN SERVICE AVERAGE TAX \$**

General Government	295.28
Police Protection	394.27
Fire	178.54
Public Safety Communications	42.35
Inspectional Services	22.32
Other Public Safety	1.72
Animal Control	4.01
Health/Human Services	49.21
Library/Cultural/Recreation	97.28
Public Works	346.21
Education	2,810.27
Debt Service	209.44
Intergovernmental	1.72
Employee Benefits/Insurance	1,218.30

**TOTAL AVERAGE TAX BILL** **\$5,722.40**

(based on an average single family residence valuation of \$ 303,576 )

*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 2019



Prepared by the Board of Assessors

Bradford C. Dunn, Chairman  
James J. Swalec, Member  
Dennis Fitzpatrick, 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 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 4, 2019). Mailed applications must be postmarked no later than 2/4/2019.

### 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, 2019).

### 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	1,975	599,561,744
Condominiums	457	110,515,800
Mobile Homes and Other Res	7	2,823,400
Two Family Homes	55	15,795,740
Three Family Homes	13	5,022,890
Apartments 4 - 8 Units	24	30,487,500
Mixed Use	28	1,095,983
Vacant Land	188	9,117,300
Commercial	80	68,338,813
Industrial	60	45,596,700
Forest Lands - Chapter 61	13	17,100
Agricultural - Chapter 61A	17	364,000
Recreational - Chapter 61B	4	786,500
Personal Property	201	61,912,884
<b>TOTAL TAXABLE</b>		<b>951,463,884</b>
Exempt Property Valuation	295	103,942,200
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$1,055,406,084</b>

### History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2019	951,463,884	18.85	17,935,094.22
2018	908,760,289	18.72	17,011,992.61
2017	866,741,040	18.80	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