

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$29,029,805
Cherry Sheet Offsets	771,992
Snow and Ice Deficit	0
State and County Charges	445,920
Allowance for Abatements & Exemptions (rounded)	104,964
TOTAL	\$30,352,682

ANTICIPATED REVENUES

Property Tax Levy **\$18,823,250**

State Distributions -

State Aid	3,034,005
Charter School Tuition Reimb	10,624
School Choice Receiving Tuition	732,817
School Lunch	0
Veteran Reimbursements	59,140
Exemption Reimbursements	44,690
Public Libraries	39,175
Unrestricted Gov Aid	846,068
School Bldg Authority Payments	0

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	\$1,080,700
Meals Tax	125,000
Room Tax	25,000
Penalties & Interest on Taxes	65,000
Payment in Lieu of Taxes	680,000
Other Charges/Solid Waste	105,000
Fees	47,848
Misc Recurring Revenues	227,000
Licenses and Permits	140,000
Fines and Forfeits	24,000
Investment Income	15,000

Other

Community Preservation Funds	384,000
Free Cash	778,543
Other Available Funds	1,007,823
Enterprise Funds	2,030,845

TOTAL RECEIPTS & REVENUES **\$30,352,682**

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS BUDGET% BUDGET\$

General Government	4.98%	1,267,472
Police Protection	6.71%	1,705,934
Fire	3.59%	912,442
Public Safety Communications	0.72%	183,852
Inspectional Services	0.36%	92,522
Other Public Safety	0.03%	8,000
Animal Control	0.06%	14,500
Health/Human Services	0.98%	249,272
Library/Cultural/Recreation	1.83%	464,169
Public Works	5.96%	1,515,985
Education	48.78%	12,403,969
Debt Service	3.91%	993,601
Intergovernmental	0.03%	6,992
Employee Benefits/Insurance	21.15%	5,377,229
ESCO Lease Payment	0.91%	231,204
(%s rounded)		

TOTAL APPROPRIATIONS **\$25,427,143**

Approximate Cost of Services to the Average Single-Family Homeowner

TOWN SERVICE AVERAGE TAX \$

General Government	298.39
Police Protection	401.61
Fire	214.81
Public Safety Communications	43.28
Inspectional Services	21.78
Other Public Safety	1.88
Animal Control	3.41
Health/Human Services	58.68
Library/Cultural/Recreation	109.27
Public Works	356.89
Education	2920.11
Debt Service	233.91
Intergovernmental	1.65
Employee Benefits/Insurance	1265.89
ESCO Lease Payment	54.43

TOTAL AVERAGE TAX BILL **\$5,986**

(based on an average single-family residence valuation of \$322,200)

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

Fiscal Year 2020



Prepared by the Board of Assessors

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

Harald Scheid, Regional Tax Assessor
Heather Cheney, Associate 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 3, 2020). Mailed applications must be postmarked no later than 2/3/2020.

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 (April 1, 2020).

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	1,982	638,599,419
Condominiums	457	116,992,000
Mobile Homes and Other Res	7	3,054,000
Two Family Homes	55	16,537,373
Three Family Homes	13	5,381,988
Apartments 4 - 8 Units	24	30,445,300
Mixed Use	28	2,298,729
Vacant Land	194	9,606,600
Commercial	78	72,805,991
Industrial	59	51,514,970
Forest Lands - Chapter 61	13	21,800
Agricultural - Chapter 61A	17	363,400
Recreational - Chapter 61B	4	583,600
Personal Property	182	64,886,901
TOTAL TAXABLE		1,013,092,071
Exempt Property Valuation	301	124,763,500
TOTAL TAXABLE & EXEMPT		\$1,137,885,571

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
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	18.80	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