

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$18,938,528.63
Overlay Deficits from Prior Years	2,531.49
Cherry Sheet Offsets	548,526.00
Misc. Deficits to be Raised	394.44
State and County Charges	129,599.00
Allowance for Abatements & Exemptions	163,745.96

TOTAL \$19,783,325.52

ANTICIPATED REVENUES

Property Tax Levy \$10,345,132.89

State Distributions – Education

Chapter 70	2,604,355.00
School Construction	700,472.00
Charter School Reimbursements	19,262.00
School Lunch	4,603.00
School Choice Receiving Tuition	531,479.00

State Distributions - General Government

Lottery and Beano	715,509.00
Additional Assistance	67,754.00
Police Career Incentive	39,348.00
Exemption Reimbursements	32,942.00
Public Libraries	12,444.00
Veteran Benefits	3,900.00
State Owned Land	904.00

Local-Non-property Tax Revenues (estimated)

Motor Vehicle Excise	975,415.00
Other Excise	28,940.00
Penalties & Interest on Taxes	60,480.00
Payment in Lieu of Taxes	582,355.00
Other Charges for Services	0.00
Other Department Revenue	45,890.00
Licenses and Permits	226,600.00
Fines and Forfeits	62,695.00
Investment Income	60,680.00
Miscellaneous – Recurring	46,120.00
Enterprise (Water and Sewer)	1,170,020.00

Other

Free Cash	624,708.00
Other Available Funds	821,317.63

TOTAL REVENUES \$19,783,325.52

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Animal Control	0.05	9,050
Civil Defense	0.02	4,116
Communications/EmergMgmt	1.45	246,554
Debt Service	8.58	1,462,483
Education	48.88	8,326,705
Employee Benefits (Incl Schools)	18.31	3,119,815
Fire Protection	2.67	454,904
General Government	5.37	914,751
HumanServ/CounAging/Veteran's	0.41	70,350
Inspection Services	0.42	70,908
Insurance	1.09	185,100
Library/Arts Council	1.82	309,300
Police Protection	4.99	850,630
Public Works	5.94	1,011,434

TOTAL TO BE SPENT 100.00% \$17,036,100

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Animal Control	1.92
Civil Defense	0.77
Communications/Emergency Management	55.73
Debt Service	329.74
Education	1,878.53
Employee Benefits (Includes Schools)	703.68
Fire Protection	102.61
General Government	206.38
Human Services/Council on Aging/Veteran's	15.76
Inspection Services	16.14
Insurance	41.89
Library/Arts Council	69.94
Police Protection	191.77
Public Works	228.28

TOTAL AVERAGE TAX BILL \$3,843.14
(based on average, single family home value of \$316,829)

Town of West Boylston Valuation and Tax Summary

Fiscal Year 2006



Prepared by the Board of Assessors

Bradford Dunn, Chairman

James Swalec, Member

Richard Duguay, Member

Louise Kelley, Administrative Assessor

Harald Scheid – Regional Assessor

Compliments of
The West Boylston Board of Assessors
120 Prescott Street
West Boylston, MA 01583

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 508-835-6093. Applicants should present compelling evidence to support a claim of overvaluation.

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

DEADLINES

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1st, 2006). Mailed applications must be postmarked no later than 2/1/2006.

Applications for personal exemptions are due on December 15th, or within three months of the mailing date of the 3rd quarter bill.

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement and/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>
Mixed Use	33	15,346,900
Single Family Homes	1,926	610,213,000
Condominiums	236	50,815,200
Mobile Homes and Other Res	12	6,611,500
Two Family Homes	58	16,310,400
Three Family Homes	11	3,929,200
Apartments 4 - 8 Units	22	12,144,800
Vacant Land	345	22,379,200
Commercial	85	55,126,800
Industrial	44	42,757,400
Personal Property	311	15,621,643
Forest Lands - Chapter 61	7	92,200
Agricultural - Chapter 61A	5	136,900
Recreational - Chapter 61B	2	1,370,000
TOTAL TAXABLE	3,097	\$852,855,143
Exempt Properties		129,199,400
TOTAL TAXABLE & EXEMPT		\$982,054,543

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
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
1999	407,522,191	17.79	7,249,819.78