

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$20,315,445.19
Overlay Deficits from Prior Years	3,696.61
Cherry Sheet Offsets	555,988.00
Snow and Ice Deficits	30,040.10
Misc. Deficits to be Raised	29,7776.84
State and County Charges	178,385.00
Allowance for Abatements & Exemptions	148,903.62

TOTAL **\$21,262,235.36**

ANTICIPATED REVENUES

Property Tax Levy \$11,039,444.17

State Distributions – Education

Chapter 70	2,737,047.00
School Construction	700,472.00
Charter School Reimbursements	56,794.00
School Lunch	4,204.00
School Choice Receiving Tuition	539,273.00

State Distributions - General Government

Lottery and Beano	905,694.00
Additional Assistance	67,754.00
Police Career Incentive	42,127.00
Exemption Reimbursements	31,198.00
Public Libraries	12,511.00
Veteran Benefits	4,400.00

Local-Non-property Tax Revenues (estimated)

Motor Vehicle Excise	950,000.00
Other Excise	22,000.00
Penalties & Interest on Taxes	35,000.00
Payment in Lieu of Taxes	560,000.00
Other Department Revenue	60,000.00
Licenses and Permits	210,000.00
Fines and Forfeits	44,000.00
Investment Income	57,000.00
Miscellaneous – Recurring	0.00
Enterprise (Water and Sewer)	1,227,647.00

Other

Free Cash	754,808.00
Other Available Funds	1,200,682.19

TOTAL REVENUES **\$21,262,235.36**

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Animal Control	0.05	9,600
Civil Defense	0.02	4,116
Communications/EmergMgmt	1.25	226,760
Council on Aging	0.36	64,849
Debt Service	8.35	1,510,714
Education	48.42	8,757,690
Employee Benefits (Incl Schools)	18.98	3,432,943
Fire Protection	2.69	486,500
General Government	5.49	993,200
Inspection Services	0.41	74,321
Insurance	1.02	185,100
Library/Arts Council	1.79	324,463
Police Protection	5.17	935,501
Public Works	5.94	1,073,694
Regional Planning Council	0.01	1,401
Veteran's Services	0.04	7,925

TOTAL TO BE SPENT **100.00%** **\$18,088,777**

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Animal Control	2.11
Civil Defense	0.91
Communications/Emergency Management	49.90
Council on Aging	14.27
Debt Service	332.47
Education	1,927.36
Employee Benefits (Includes Schools)	755.51
Fire Protection	107.07
General Government	218.58
Inspection Services	16.36
Insurance	40.74
Library/Arts Council	71.41
Police Protection	205.88
Public Works	236.30
Regional Planning Council	0.31
Veteran's Services	1.74

TOTAL AVERAGE TAX BILL **\$3,980.92**

(based on average, single family
home value of \$316,700)

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

Town of West Boylston Valuation and Tax Summary

Fiscal Year 2007



Prepared by the Board of Assessors

Bradford Dunn, Chairman
James Swalec, Member
Richard Duguay, Member
Louise Kelley, Administrative Assessor
Harald Scheid – Regional 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 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, 2007). Mailed applications must be postmarked no later than 2/1/2007.

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	35	17,856,900
Single Family Homes	1,934	612,490,400
Condominiums	285	68,868,100
Mobile Homes and Other Res	12	6,497,400
Two Family Homes	56	16,805,500
Three Family Homes	11	4,273,200
Apartments 4 - 8 Units	21	11,788,700
Vacant Land	290	19,497,300
Commercial	84	57,026,500
Industrial	45	45,055,700
Personal Property	335	16,4464,904
Forest Lands - Chapter 61	9	123,900
Agricultural - Chapter 61A	5	136,900
Recreational - Chapter 61B	2	1,370,000
TOTAL TAXABLE	3,124	\$878,237,404
Exempt Properties		129,737,300
TOTAL TAXABLE & EXEMPT		\$1,007,974,704

History of Valuations, Tax Rates, and Levies

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