

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$20,839,451.78
Overlay Deficits from Prior Years	574.33
Cherry Sheet Offsets	531,137.00
Snow and Ice Deficits	30,040.10
Misc. Deficits to be Raised	28,616.35
State and County Charges	259,149.00
Allowance for Abatements & Exemptions	113,884.27

TOTAL \$21,965,312.73

ANTICIPATED REVENUES

Property Tax Levy \$11,674,165.95

State Distributions – Education

Chapter 70	2,880,036.00
School Construction	700,472.00
Charter School Reimbursements	73,475.00
School Lunch	4,538.00
School Choice Receiving Tuition	513,812.00

State Distributions - General Government

Lottery and Beano	923,887.00
Additional Assistance	67,754.00
Police Career Incentive	44,275.00
Exemption Reimbursements	38,811.00
Public Libraries	12,787.00
Veteran Benefits	9,094.00

Local-Non-property Tax Revenues (estimated)

Motor Vehicle Excise	919,000.00
Other Excise	21,000.00
Penalties & Interest on Taxes	57,000.00
Payment in Lieu of Taxes	580,000.00
Other Department Revenue	90,000.00
Licenses and Permits	157,000.00
Fines and Forfeits	52,000.00
Investment Income	115,000.00
Miscellaneous – Recurring	138,000.00
Enterprise (Water and Sewer)	1,435,247.00
Community Preservation Funds	195,000.00

Other

Free Cash	366,464.00
Other Available Funds	896,494.78

TOTAL REVENUES \$21,965,312.73

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Animal Control	0.05	9,600
Civil Defense	0.02	4,500
Communications/Dispatch	1.22	238,450
Culture and Recreation	1.70	331,716
Debt Service	8.63	1,687,306
Education	47.51	9,285,777
Employee Benefits (Incl Schools)	18.52	3,619,619
Fire Protection	2.79	545,830
General Government	5.28	1,031,701
Human Services	0.47	91,209
Inspection Services	0.55	107,050
Insurance	0.95	185,100
Police Protection	6.16	1,204,528
Public Works	6.13	1,199,049
Regional Planning Council	0.02	3,721

TOTAL TO BE SPENT 100.00% \$19,545,156

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Animal Control	2.00
Civil Defense	0.94
Communications/Emergency Management	49.60
Culture and Recreation	69.01
Debt Service	351.00
Education	1,931.68
Employee Benefits (Includes Schools)	752.97
Fire Protection	113.55
General Government	214.62
Human Services	18.97
Inspection Services	22.27
Insurance	38.51
Police Protection	250.57
Public Works	249.43
Regional Planning Council	0.77

TOTAL AVERAGE TAX BILL \$4,065.89

(based on average, single family
home value of \$309,900)

Compliments of

The West Boylston Board of Assessors
127 Hartwell Street
West Boylston, MA 01583

Town of West Boylston Valuation and Tax Summary

Fiscal Year 2008



Town Hall Offices at
127 Hartwell Street

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

ABATEMENT DEADLINE

Normally, applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1st, 2007). Because of late Department of Revenue valuation and tax rate approval, applications must be postmarked no later than 5/29/2008.

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	52	26,193,906
Single Family Homes	1,929	597,859,200
Condominiums	326	79,934,500
Mobile Homes and Other Res	11	5,941,200
Two Family Homes	54	16,025,500
Three Family Homes	11	4,147,900
Apartments 4 - 8 Units	22	12,972,500
Vacant Land	319	18,839,100
Commercial	79	56,495,794
Industrial	47	51,758,900
Personal Property	303	17,988,134
Forest Lands - Chapter 61	9	150,100
Agricultural - Chapter 61A	5	42,600
Recreational - Chapter 61B	2	1,449,900
TOTAL TAXABLE	3,169	\$889,799,234
Exempt Properties		111,215,900
TOTAL TAXABLE & EXEMPT		\$1,001,015,134

History of Valuations, Tax Rates, and Levies

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