

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$22,144,650.21
Overlay Deficits from Prior Years	1,065.44
Cherry Sheet Offsets	554,533.00
Snow and Ice Deficits	0.00
Misc. Deficits to be Raised	1,941.99
State and County Charges	304,661.00
Allowance for Abatements & Exemptions	108,528.75

TOTAL **\$23,115,380.39**

ANTICIPATED REVENUES

Property Tax Levy \$13,017,563.18

State Distributions – Education

Chapter 70	2,962,652.00
School Construction	638,459.00
Charter School Reimbursements	57,082.00
School Lunch	5,095.00
School Choice Receiving Tuition	540,225.00

State Distributions - General Government

Unrestricted General Government Aid	702,001.00
Additional Assistance	0.00
Police Career Incentive	11,209.00
Exemption Reimbursements	39,085.00
Public Libraries	0.00
Veteran Benefits	18,704.00

Local-Non-property Tax Revenues (estimated)

Motor Vehicle Excise	772,000.00
Other Excise	12,500.00
Penalties & Interest on Taxes	50,000.00
Payment in Lieu of Taxes	630,000.00
Other Department Revenue	55,000.00
Licenses and Permits	105,000.00
Fines and Forfeits	45,000.00
Investment Income	15,000.00
Miscellaneous – Recurring	84,000.00
Enterprise (Water and Sewer)	1,605,873.33
Community Preservation Funds	284,000.00

Other

Free Cash	187,456.55
Other Available Funds	1,268,262.33

TOTAL REVENUES **\$23,115,380.39**

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Animal Control	0.05	9,300
Civil Defense	0.03	4,900
Communications/Dispatch	1.22	233,995
Debt Service	8.17	1,565,101
Education	46.56	8,920,792
Employee Costs/Insurance	21.72	4,161,638
Fire Protection	2.64	506,022
General Government	5.62	1,076,932
Human Services	0.53	100,915
Inspection Services	0.48	91,320
Library	1.39	267,000
Police Protection	6.11	1,170,219
Public Works	5.48	1,050,915
Regional Planning Council	0.01	1,509

TOTAL TO BE SPENT **100.00%** **\$19,160,558**

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Animal Control	2.04
Civil Defense	1.07
Communications/Emergency Management	51.21
Debt Service	342.50
Education	1,952.18
Employee Benefits (Includes Schools)	910.71
Fire Protection	110.74
General Government	235.67
Human Services	22.08
Inspection Services	19.98
Library	58.43
Police Protection	256.08
Public Works	229.98
Regional Planning Council	0.33

TOTAL AVERAGE TAX BILL **\$4,193.00**
(based on average, single family
home value of \$276,400)

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 2010



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
David Manzello – 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 develop 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, 2010). Applications must be postmarked through the USPS no later than 02/01/2010.

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	51	24,775,596
Single Family Homes	1934	534,474,300
Condominiums	353	81,878,900
Mobile Homes and Other Res	11	4,915,000
Two Family Homes	54	13,148,400
Three Family Homes	11	3,487,900
Apartments 4 - 8 Units	23	12,813,500
Vacant Land	284	16,007,400
Commercial	80	58,316,904
Industrial	48	50,698,800
Personal Property	272	57,257,173
Forest Lands - Chapter 61	10	17,400
Agricultural - Chapter 61A	5	39,700
Recreational - Chapter 61B	2	281,300
TOTAL TAXABLE	3,138	\$858,112,273
Exempt Properties		115,344,800
TOTAL TAXABLE & EXEMPT		\$973,457,073

History of Valuations, Tax Rates, and Levies

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