

# Town of West Boylston Valuation and Tax Summary

Fiscal Year 2011



Town Hall Offices at  
127 Hartwell Street

Prepared by the Board of Assessors

Bradford Dunn, Chairman  
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## 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 1<sup>st</sup> 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 3<sup>rd</sup> quarter bill (February 1st, 2011). Applications must be postmarked through the USPS no later than 02/01/2011.

## 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	14,447,392
Single Family Homes	1942	505,026,700
Condominiums	375	83,002,000
Mobile Homes and Other Res	10	4,213,700
Two Family Homes	54	12,434,200
Three Family Homes	12	3,696,200
Apartments 4 - 8 Units	22	17,981,300
Vacant Land	260	12,722,600
Commercial	82	60,049,708
Industrial	50	48,268,500
Personal Property	285	56,042,820
Forest Lands - Chapter 61	14	12,300
Agricultural - Chapter 61A	14	43,400
Recreational - Chapter 61B	3	279,800
<b>TOTAL TAXABLE</b>	<b>3,156</b>	<b>\$818,220,620</b>
Exempt Properties		113,841,600
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$932,062,220</b>

### History of Valuations, Tax Rates, and Levies

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

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

### Summary of Appropriations and Revenues

<b>APPROPRIATIONS &amp; OTHER EXPENDITURES</b>	
Total Appropriations of Town Meeting	\$22,774,493.52
Overlay Deficits from Prior Years	0.00
Cherry Sheet Offsets	488,893.00
Snow and Ice Deficits	0.00
Misc. Deficits to be Raised	12.76
State and County Charges	354,387.00
Allowance for Abatements & Exemptions	211,242.21
<b>TOTAL</b>	<b>\$23,829,028.49</b>
<b>ANTICIPATED REVENUES</b>	
<i>Property Tax Levy</i>	\$13,402,453.76
<i>State Distributions – Education</i>	
Chapter 70	2,789,574.00
School Construction	638,459.00
Charter School Reimbursements	48,744.00
School Lunch	3,712.00
School Choice Receiving Tuition	475,278.00
<i>State Distributions - General Government</i>	
Unrestricted General Government Aid	673,921.00
Police Career Incentive	5,728.00
Exemption Reimbursements	36,832.00
Public Libraries	9,903.00
Veteran Benefits	36,832.00
<i>Local-Non-property Tax Revenues (estimated)</i>	
Motor Vehicle Excise	865,000.00
Other Excise	45,000.00
Penalties & Interest on Taxes	37,000.00
Payment in Lieu of Taxes	605,000.00
Other Department Revenue	60,000.00
Licenses and Permits	194,000.00
Fines and Forfeits	60,000.00
Investment Income	5,500.00
Miscellaneous – Recurring	90,000.00
Enterprise (Water and Sewer)	1,508,341.56
Community Preservation Funds	679,100.00
<i>Other</i>	
Free Cash	671,679.55
Other Available Funds	886,188.17
<b>TOTAL REVENUES</b>	<b>\$23,829,028.49</b>

### How Your Tax Dollars Are Spent

Based on Operating Budgets

<b>SERVICES/DEPARTMENTS</b>	<b>BUDGET%</b>	<b>BUDGET\$</b>
Animal Control	0.05%	9,300
Civil Defense	0.03%	4,900
Communications/Dispatch	1.27%	246,830
Council on Aging	0.24%	46,532
Debt Service	7.75%	1,510,413
Education	46.67%	9,101,394
Employee Costs/Insurance	21.60%	4,212,423
Fire Protection	2.87%	560,650
General Government	5.54%	1,081,036
Inspection Services	0.47%	91,396
Library	1.48%	289,536
Other Recreation/Culture	0.09%	16,650
Police Protection	6.16%	1,201,627
Public Works	5.51%	1,075,018
Regional Planning Council	0.02%	3,654
Veterans Benefits	0.26%	50,181
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>\$19,501,540</b>

\*note – figures above are based on the town's approved budget and do not reflect amounts voted to fund special warrant articles, and the waste water enterprise.

### Approximate Cost of Services to the Average Homeowner

<b>TOWN SERVICE</b>	<b>AVERAGE TAXES</b>
Animal Control	2.03
Civil Defense	1.07
Communications/Dispatch	53.91
Council on Aging	10.16
Debt Service	329.92
Education	1988.01
Employee Costs/Insurance	920.11
Fire Protection	122.46
General Government	236.13
Inspection Services	19.96
Library	63.24
Other Recreation/Culture	3.64
Police Protection	262.47
Public Works	234.82
Regional Planning Council	0.80
Veterans Benefits	10.96
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$4,259.70</b>
(based on average, single family home value of \$260,100)	