

# Town of West Boylston Valuation and Tax Summary

Fiscal Year 2012



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, 2012). Applications must be postmarked through the USPS no later than 02/01/2012.

## 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	14,416,876
Single Family Homes	1947	503,771,200
Condominiums	401	88,428,900
Mobile Homes and Other Res	10	4,219,900
Two Family Homes	54	12,546,100
Three Family Homes	12	3,661,700
Apartments 4 - 8 Units	23	19,179,700
Vacant Land	221	10,490,100
Commercial	82	60,009,424
Industrial	50	48,268,500
Personal Property	282	54,352,525
Forest Lands - Chapter 61	14	8,900
Agricultural - Chapter 61A	14	44,600
Recreational - Chapter 61B	3	279,800
<b>TOTAL TAXABLE</b>	<b>3,158</b>	<b>\$819,969,825</b>
Exempt Properties		113,594,900
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$933,564,725</b>

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

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2012	819,969,825	16.81	13,783,692.76
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	\$24,790,407.60
Overlay Deficits from Prior Years	0.00
Cherry Sheet Offsets	537,787.00
Snow and Ice Deficits	0.00
Misc. Deficits to be Raised	0.00
State and County Charges	440,851.00
Allowance for Abatements & Exemptions	106,203.76
<b>TOTAL</b>	<b>\$25,875,249.36</b>
<b>ANTICIPATED REVENUES</b>	
<i>Property Tax Levy</i>	\$13,783,692.76
<i>State Distributions – Education</i>	
Chapter 70	2,804,550.00
School Construction	638,458.00
Charter School Reimbursements	100,452.00
School Lunch	4,112.00
School Choice Receiving Tuition	524,437.00
<i>State Distributions - General Government</i>	
Unrestricted General Government Aid	625,194.00
Police Career Incentive	0.00
Exemption Reimbursements	36,621.00
Public Libraries	9,238.00
Veteran Benefits	41,827.00
<i>Local-Non-property Tax Revenues (estimated)</i>	
Motor Vehicle Excise	889,000.00
Other Excise	140,000.00
Penalties & Interest on Taxes	70,000.00
Payment in Lieu of Taxes	600,000.00
Fees	75,000.00
Licenses and Permits	149,001.00
Fines and Forfeits	41,000.00
Investment Income	3,000.00
Miscellaneous – Recurring	116,400.00
Enterprise (Water and Sewer)	2,210,706.85
Community Preservation Funds	231,950.00
<i>Other</i>	
Free Cash	1,091,061.99
Other Available Funds	1,689,547.76
<b>TOTAL REVENUES</b>	<b>\$25,875,249.36</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%	5,500
Communications/Dispatch	1.17%	233,995
Council on Aging	0.24%	47,409
Debt Service	7.20%	1,445,078
Education	48.41%	9,714,817
Employee Costs/Insurance	20.49%	4,111,688
Fire Protection	3.00%	602,030
General Government	5.50%	1,104,438
Inspection Services	0.42%	84,995
Library	1.51%	302,310
Other Recreation/Culture	0.05%	10,850
Police Protection	6.09%	1,222,534
Public Works	5.57%	1,117,629
Regional Planning	0.02%	3,454
Veterans Benefits	0.25%	50,213
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>\$20,066,240</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	2.02
Civil Defense	1.19
Communications/Dispatch	50.72
Council on Aging	10.28
Debt Service	313.23
Education	2,105.75
Employee Costs/Insurance	891.23
Fire Protection	130.49
General Government	239.39
Inspection Services	18.42
Library	65.53
Other Recreation/Culture	2.35
Police Protection	264.99
Public Works	242.25
Regional Planning Council	0.75
Veterans Benefits	10.88
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$4,349.48</b>
(based on average, single family home value of \$258,700)	