

Town of West Boylston Valuation and Tax Summary

Fiscal Year 2013



Town Hall Offices at
127 Hartwell Street

Prepared by the Board of Assessors

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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 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, 2013). Applications must be postmarked through the USPS no later than 02/01/2013.

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	13,979,478
Single Family Homes	1943	492,152,500
Condominiums	405	88,797,300
Mobile Homes and Other Res	10	4,184,100
Two Family Homes	56	12,681,400
Three Family Homes	12	3,748,200
Apartments 4 - 8 Units	24	19,243,500
Vacant Land	225	10,641,300
Commercial	83	60,793,922
Industrial	49	47,064,300
Personal Property	177	52,495,874
Forest Lands - Chapter 61	14	10,700
Agricultural - Chapter 61A	13	44,900
Recreational - Chapter 61B	3	279,800
TOTAL TAXABLE	3,047	\$806,117,274
Exempt Properties		114,343,800
TOTAL TAXABLE & EXEMPT		\$920,461,074

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2013	806,117,274	17.45	14,066,746.44
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

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$23,921,823.91
Overlay Deficits from Prior Years	0.00
Cherry Sheet Offsets	650,539.00
Snow and Ice Deficits	0.00
Misc. Deficits to be Raised	0.00
State and County Charges	492,832.00
Allowance for Abatements & Exemptions	123,780.96

TOTAL \$25,188,975.87

ANTICIPATED REVENUES

<i>Property Tax Levy</i>	\$14,066,746.44
<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

State Distributions - General Government

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

Local-Non-property Tax Revenues (estimated)

Motor Vehicle Excise	894,000.00
Other Excise	152,000.00
Penalties & Interest on Taxes	37,000.00
Payment in Lieu of Taxes	622,000.00
Charges for Services-Sewer	157,000.00
Fees	75,000.00
Licenses and Permits	110,000.00
Fines and Forfeits	48,000.00
Investment Income	3,000.00
Miscellaneous – Recurring	102,000.00
Enterprise (Water and Sewer)	1,787,943.00
Community Preservation Funds	270,950.00

Other

Free Cash	440,892.00
Other Available Funds	1,468,517.43

TOTAL REVENUES \$25,188,975.87

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET \$
Intergovernmental	0.02%	3,980
Emergency Management	0.04%	7,500
Animal Control	0.05%	9,700
Inspection Services	0.41%	85,450
Human Services	0.62%	128,550
Communications/Dispatch	1.31%	269,946
Library/Culture	1.56%	322,056
Fire Protection	2.96%	610,049
General Government	5.34%	1,099,782
Public Works	6.18%	1,273,813
Debt Service	6.29%	1,296,884
Police Protection	6.36%	1,310,370
Employee Costs/Insurance	19.62%	4,044,508
Education	49.24%	10,151,094
TOTAL TO BE SPENT	100.00%	20,613,682

*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

TOWN SERVICE	AVERAGE TAXES
Intergovernmental	0.85
Emergency Management	1.61
Animal Control	2.08
Inspection Services	18.32
Human Services	27.56
Communications/Dispatch	57.88
Library/Culture	69.06
Fire Protection	130.81
General Government	235.82
Public Works	273.14
Debt Service	278.08
Police Protection	280.98
Employee Costs/Insurance	867.24
Education	2176.65
TOTAL AVERAGE TAX BILL	\$4,420.09
(based on average, single family home value of \$253,300)	

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