

# Town of West Boylston Valuation and Tax Summary

Fiscal Year 2014



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, 2014). Applications must be postmarked through the USPS no later than 02/01/2014.

## 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	32	14,188,782
Single Family Homes	1944	489,934,900
Condominiums	417	88,801,800
Mobile Homes and Other Res	10	4,385,700
Two Family Homes	56	12,434,100
Three Family Homes	12	3,505,000
Apartments 4 - 8 Units	24	19,472,200
Vacant Land	214	9,962,500
Commercial	83	64,232,218
Industrial	49	44,115,800
Personal Property	209	66,621,349
Forest Lands - Chapter 61	14	12,400
Agricultural - Chapter 61A	14	45,200
Recreational - Chapter 61B	3	224,000
<b>TOTAL TAXABLE</b>	<b>3,081</b>	<b>\$ 817,935,949</b>
Exempt Properties		117,226,000
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$ 935,161,949</b>

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

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2014	817,935,949	17.66	14,444,748.86
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	\$24,386,741.07
Overlay Deficits from Prior Years	0.00
Cherry Sheet Offsets	628,813.00
Snow and Ice Deficits	0.00
Misc. Deficits to be Raised	0.00
State and County Charges	482,142.00
Allowance for Abatements & Exemptions	130,064.86

**TOTAL \$25,627,760.93**

#### **ANTICIPATED REVENUES**

*Property Tax Levy* \$14,444,748.86

#### *State Distributions – Education*

Chapter 70	2,864,560.00
School Building Authority Payments	617,652.00
Charter School Reimbursements	22,974.00
School Lunch	3,901.00
School Choice Receiving Tuition	615,689.00

#### *State Distributions - General Government*

Unrestricted General Government Aid	689,851.00
Police Career Incentive	0.00
Exemption Reimbursements	33,944.00
Public Libraries	9,223.00
Veteran Benefits	67,861.00

#### *Local-Non-property Tax Revenues (estimated)*

Motor Vehicle Excise	965,000.00
Other Excise	160,000.00
Penalties & Interest on Taxes	37,000.00
Payment in Lieu of Taxes	640,000.00
Charges for Services-Sewer	140,000.00
Fees	75,000.00
Licenses and Permits	128,500.00
Fines and Forfeits	30,000.00
Investment Income	4,500.00
Miscellaneous – Recurring	120,000.00
Enterprise (Water and Sewer)	1,836,591.00
Community Preservation Funds	286,000.00

#### *Other*

Free Cash	689,504.80
Other Available Funds	1,145,261.27

**TOTAL REVENUES \$25,627,760.93**

### How Your Tax Dollars Are Spent

Based on Operating Budgets

<b>SERVICES/DEPARTMENTS</b>	<b>BUDGET%</b>	<b>BUDGET \$</b>
Intergovernmental	0.02%	4,481
Emergency Management	0.04%	7,500
Animal Control	0.05%	10,100
Inspection Services	0.40%	84,917
Human Services	0.69%	146,215
Communications/Dispatch	1.23%	259,026
Library/Culture	1.61%	338,196
Fire Protection	3.13%	658,299
General Government	5.35%	1,125,846
Debt Service	5.74%	1,208,446
Public Works	6.18%	1,300,336
Police Protection	6.38%	1,343,670
Employee Costs/Insurance	19.55%	4,115,672
Education	49.62%	10,444,680
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>21,047,384</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>
Intergovernmental	0.95
Emergency Management	1.59
Animal Control	2.14
Inspection Services	17.96
Human Services	30.92
Communications/Dispatch	54.77
Library/Culture	71.51
Fire Protection	139.19
General Government	238.05
Debt Service	255.52
Public Works	274.95
Police Protection	284.11
Employee Costs/Insurance	870.23
Education	2,208.45
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$4,450.32</b>
(based on average, single family home value of \$252,000)	

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