

## Summary of Appropriations and Revenues

### **APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$25,653,207
Cherry Sheet Offsets	858,673
Snow and Ice Deficit	0
State and County Charges	587,539
Allowance for Abatements & Exemptions (rounded)	129,944
<b>TOTAL</b>	<b>\$27,217,932</b>

### **ANTICIPATED REVENUES**

**Property Tax Levy** **\$15,822,910**

### **State Distributions -**

State Aid	2,909,285
Charter School Tuition Reimb	16,967
School Choice Receiving Tuition	835,110
School Lunch	0
Veteran Reimbursements	77,615
Exemption Reimbursements	34,421
Public Libraries	12,132
Unrestricted Gov Aid	734,505
School Bldg Authority Payments	617,652

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

Motor Vehicle Excise	\$985,000
Meals Tax	150,000
Room Tax	25,000
Penalties & Interest on Taxes	58,000
Payment in Lieu of Taxes	665,000
Other Charges/Solid Waste	127,000
Fees	49,000
Other Revenues	180,000
Licenses and Permits	190,000
Fines and Forfeits	21,000
Investment Income	4,000

### **Other**

Community Preservation Funds	264,654
Free Cash	548,417
Other Available Funds	1,222,393
Enterprise Funds	1,667,871

**TOTAL RECEIPTS & REVENUES** **\$11,395,022**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	5.12%	1,151,213
Police Protection	6.19%	1,391,215
Fire	2.98%	669,260
Public Safety Communications	1.20%	268,781
Inspectional Services	.38%	84,546
Other Public Safety	.03%	7,500
Animal Control	.04%	10,411
Health/Human Services	1.04%	233,699
Library/Cultural/Recreation	1.68%	377,979
Public Works	6.10%	1,370,209
Education	49.10%	11,028,000
Debt Service	5.40%	1,212,551
Intergovernmental	.02%	4,206
Employee Benefits/Insurance	19.84%	4,459,596
(%s rounded)		
<b>TOTAL APPROPRIATIONS</b>		<b>\$22,472,915</b>

### Approximate Cost of Services to the Average Single Family Homeowner

TOWN SERVICE	AVERAGE TAX \$
General Government	250.13
Police Protection	302.40
Fire	145.58
Public Safety Communications	58.62
Inspectional Services	18.56
Other Public Safety	1.46
Animal Control	1.95
Health/Human Services	50.81
Library/Cultural/Recreation	82.07
Public Works	298.01
Education	2,398.72
Debt Service	263.81
Intergovernmental	.98
Employee Benefits/Insurance	969.26
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$4,885.37</b>

(based on an average single family residence  
valuation of \$ 264,790 )

### *Compliments of*

The West Boylston Board of Assessors  
140 Worcester Street  
West Boylston, MA 01583  
774-261-4040

# Town of West Boylston Valuation and Tax Summary

Fiscal Year 2016



Prepared by the Board of Assessors

Bradford C. Dunn, Chairman  
James J. Swalec, Member  
Richard K. Duguay, Member

Diane Peterson, Regional Tax Assessor  
Sally Mitchell, Administrative 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 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 generate 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 774-261-4040. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3<sup>rd</sup> quarter bill (February 2, 2016). Mailed applications must be postmarked no later than 2/2/2016.

### 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

Applications for personal exemptions are due on December 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> quarter bill (March 30, 2016).

### APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement 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>
Single Family Homes	1,953	517,134,300
Condominiums	441	97,193,900
Mobile Homes and Other Res	9	3,170,900
Two Family Homes	54	12,189,700
Three Family Homes	13	3,754,500
Apartments 4 - 8 Units	24	24,494,100
Mixed Use	31	10,468,200
Vacant Land	215	11,792,700
Commercial	82	65,667,300
Industrial	57	46,225,300
Forest Lands - Chapter 61	13	67,000
Agricultural - Chapter 61A	15	115,100
Recreational - Chapter 61B	4	112,300
Personal Property	204	65,224,984
<b>TOTAL TAXABLE</b>		<b>857,610,284</b>
Exempt Property Valuation		116,100,800
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$973,711,084</b>

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

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2016	857,610,284	18.45	15,822,909.75
2015	833,283,305	18.34	15,282,415.81
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