

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$29,762,119.70
Cherry Sheet Offsets	672981.00
Snow and Ice Deficit	0.00
State and County Charges	383736.00
Allowance for Abatements & Exemptions (rounded)	167043.43
TOTAL	30,985,880.13

ANTICIPATED REVENUES

Property Tax Levy 19,599,527.43

State Distributions -

State Aid	3,034,005.00
Charter School Tuition Reimb	11,431.00
School Choice Receiving Tuition	674,623.00
School Lunch	0.00
Veteran Reimbursements	59,505.00
Exemption Reimbursements	41,673.00
Public Libraries	18,531.00
Unrestricted Gov Aid	846,068.00
School Bldg Authority Payments	0.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	1,073,000.00
Meals Tax	120,000.00
Room Tax	18,000.00
Penalties & Interest on Taxes	75,000.00
Payment in Lieu of Taxes	683,546.00
Other Charges/Solid Waste	100,000.00
Fees	35,000.00
Licenses and Permits	140,000.00
Fines and Forfeits	20,000.00
Investment Income	30,000.00
Medicaid Reimbursement	30,000.00
Misc Recurring Revenues	255,000.00
	2,579,546.00

Other

Enterprise Funds	2,096,305.00
Community Preservation Funds	927,000.00
Free Cash	404,222.00
Other Available Funds	717,543.70

TOTAL RECEIPTS & REVENUES \$30,985,880.13

How Your Tax Dollars Are Spent

Based on Operating Budgets

<u>SERVICES/DEPARTMENTS</u>	<u>BUDGET%</u>	<u>BUDGET\$</u>
General Government	4.73%	1,243,279
Public Safety	11.09%	2,916,488
Education	48.08%	12,645,537
Public Works	6.13%	1,612,639
Health/Human Services	0.95%	250,272
Library/Cultural/Recreation	1.84%	485,108
Debt Service	3.82%	1,004,825
Intergovernmental	0.03%	7,089
Employee Benefits/Insurance	22.43%	5,899,807
ESCO Lease Payment	0.91%	238,591
(%s rounded)		
TOTAL APPROPRIATIONS		26,303,635

Approximate Cost of Services

to the Average Single-Family Homeowner

<u>TOWN SERVICE</u>	<u>AVERAGE TAX \$</u>
General Government	295.61
Public Safety	693.44
Education	3,006.68
Public Works	383.43
Health/Human Services	59.51
Library/Cultural/Recreation	115.34
Debt Service	238.91
Intergovernmental	1.69
Employee Benefits/Insurance	1,402.77
ESCO Lease Payment	56.73
Average Single Family Value	338,792
TOTAL AVERAGE TAX BILL	\$6,254.11

Compliments of

The West Boylston Board of Assessors
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Town of West Boylston Valuation and Tax Summary

Fiscal Year 2021



Prepared by the Board of Assessors

Bradford C. Dunn, Chairman
James J. Swalec, Member
Dennis Fitzpatrick, Member

David Manzello, Regional Tax 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 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 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 3rd quarter bill (February 1, 2021). Mailed applications must be postmarked no later than 2/1/2021.

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 15th, or within ninety days of the mailing of the 3rd quarter bill (April 1, 2021).

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).

<u>Valuations by Property Class</u>		
<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1,991	674,535,626
Condominiums	461	128,028,000
Mobile Homes and Other Res	7	3,230,900
Two Family Homes	53	17,088,075
Three Family Homes	13	5,407,537
Apartments 4 - 8 Units	24	35,981,400
Vacant Land	184	8,549,900
Commercial	79	67,464,355
Industrial	59	52,205,270
Forest Lands - Chapter 61	13	21,800
Agricultural - Chapter 61A	17	363,400
Recreational - Chapter 61B	3	583,600
Mixed Use	29	3,005,207
Personal Property	182	65,264,477
TOTAL TAXABLE		1,061,729,547
Exempt Property Valuation	301	65,264,477
TOTAL TAXABLE & EXEMPT		\$1,126,994,024

<u>History of Valuations, Tax Rates, and Levies</u>			
<u>Fiscal Year</u>	<u>Total Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2021	1,061,729,547	18.46	19,599,527.43
2020	1,013,092,071	18.58	18,823,250.68
2019	951,463,884	18.85	17,935,094.22
2018	908,760,289	18.72	17,011,992.61
2017	866,741,040	18.80	16,294,731.55
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