

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$19,801,558.33
Cherry Sheet Offsets	10,163.00
Snow and Ice Deficit	0.00
State and County Charges	55,631.00
Allowance for Abatements & Exemptions (rounded)	57,927.79
TOTAL	19,925,280.12

ANTICIPATED REVENUES

Property Tax Levy	16,633,378.15
State Distributions -	
State Aid	396,785.00
Chapter 70	113,472.00
Veteran Reimbursements	00
Exemption Reimbursements	1,240.00
Public Libraries	10,163.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	950,826.64
Meals Tax	0.00
Room Tax	0.00
Penalties & Interest on Taxes	35,000.00
Payment in Lieu of Taxes	599,000.00
Other Charges/Solid Waste	0.00
Fees	35,000.00
Licenses and Permits	207,500.00
Rentals	45,000.00
Cannabis Impact Fee	0.00
Fines and Forfeits	10,000.00
Investment Income	4,600.00
Misc Recurring Revenues	175,173.00
Misc Non-Recurring Revenues	0.00
TOTAL	2,062,099.64

Other

Enterprise Funds	0.00
Community Preservation Funds	0.00
Free Cash	684,866.30
Other Available Funds	23,276.03

TOTAL RECEIPTS & REVENUES \$19,925,280.12

How Your Tax Dollars Are Spent,
Based on Operating Budget

<u>Services/Departments</u>	<u>Budget %</u>	<u>Budget \$</u>
General Government	5.85%	1,116,221
Public Safety	14.04%	2,680,041
Education	59.43%	11,345,026
Public Works	5.78%	1,104,293
Health/Human Services	1.05%	199,566
Library/Cultural/Recreation	1.78%	339,129
Debt Service	1.97%	376,525
Intergovernmental	0	0
Employee Benefits/Insur	10.10%	1,927,614
ESCO Lease Payment	0	0
TOTAL APPROPRIATIONS	100%	19,088,415.00

Compliments of

Approximate Cost of Services to the Average Single-Family Homeowner		
<u>Services/Departments</u>	<u>% of TAX</u>	<u>AVG TAX \$</u>
General Government	5.85%	451.46
Public Safety	14.04%	1,083.52
Education	59.43%	4,586.42
Public Works	5.78%	446.06
Health/Human Services	1.05%	81.03
Library/Cultural/Recreation	1.78%	137.37
Debt Service	1.97%	152.03
Intergovernmental	0	0
Employee Benefits/Insur	10.10%	779.45
ESCO Lease Payment	0	0
Average Single Fam home		535,927.00
TOTAL Average Tax Bill		&7,717.35

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

Fiscal Year 2023



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 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, 2023). Mailed applications must be postmarked no later than 2/1/2023.

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, 2023).

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 (617-727-310)

<u>FY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX LEVY</u>
2023	\$1,155,095,705.00	\$14.40	\$16,633,378.15
2022	\$965,706,055.00	\$15.84	\$16,296,783.92
2021	\$868,917,185.00	\$16.98	\$14,754,213.80
2020	\$837,658,560.00	\$16.54	\$13,854,872.58
2019	\$785,566,400.00	\$16.04	\$12,600,485.05
2018	\$712,768,100.00	\$16.73	\$11,924,610.31
2017	\$696,181,200.00	\$16.12	\$11,222,440.94
2016	\$648,226,700.00	\$16.37	\$10,611,471.09
2015	\$600,295,400.00	\$17.41	\$10,541,142.91
2014	\$594,147,100.00	\$17.39	\$10,332,218.06
2013	\$594,959,400.00	\$17.20	\$10,233,301.68
2012	\$594,788,840.00	\$17.02	\$10,123,306.06
2011	\$590,326,840.00	\$16.66	\$9,244,518.32
2010	\$688,997,540.00	\$12.82	\$8,832,948.46
2009	\$692,635,640.00	\$12.40	\$8,588,681.94
2008	\$729,054,740.00	\$11.44	\$8,340,386.22
2007	\$716,103,200.00	\$11.27	\$8,070,483.06
2006	\$656,234,200.00	\$11.69	\$7,671,377.79

<u>PROPERTY CLASS</u>	<u>#OF ACCTS</u>	<u>VALUE</u>
SINGLE FAMILY	1489	\$797,995,000.00
CONDOMINIUMS	280	\$90,209,355.00
MOBILE HOMES/OTHER	15	\$6,002,986.00
TWO FAMILY	50	\$20,567,500.00
THREE FAMILY	7	\$2,624,000.00
APARTMENTS	16	\$19,522,800.00
VACANT LAND	189	\$17,149,300.00
COMMERCIAL	31	\$107,294,600.00
INDUSTRIAL	22	\$53,095,200.00
CHAPTER 61 FOREST	8	\$24,200.00
CHAPTER 61A AGRICULTURAL	10	\$423,300.00
CHAPTER 61B RECREATIONAL	12	\$2,372,100.00
MIXED USE	10	\$14,269,614.00
PERSONAL PROPERTY	81	\$23,555,750.00
EXEMPT	167	\$149,986,600.00
TOTAL	2226	\$1,155,095,705.00