

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$18,473,652.81
Cherry Sheet Offsets	8,252.00
Snow and Ice Deficit	0.00
State and County Charges	57,877.00
Allowance for Abatements & Exemptions (rounded)	60,273.24
TOTAL	18,600,055.05

ANTICIPATED REVENUES

Property Tax Levy 15,296,783.92

State Distributions -

State Aid	376,456.00
Chapter 70	113,472.00
Veteran Reimbursements	00
Exemption Reimbursements	9,344.00
Public Libraries	8,252.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	922,000.00
Meals Tax	00
Room Tax	00
Penalties & Interest on Taxes	35,000.00
Payment in Lieu of Taxes	595,000.00
Other Charges/Solid Waste	00
Fees	35,000.00
Licenses and Permits	207,500.00
Rentals	15,000.00
Cannabis Impact Fee	00
Fines and Forfeits	13,000.00
Investment Income	20,000.00
Misc Recurring Revenues	100,000.00
Misc Non-Recurring Revenues	186.00
	1,942,686.00

Other

Enterprise Funds	0
Community Preservation Funds	0
Free Cash	636,188.81
Other Available Funds	216,872.32

TOTAL RECEIPTS & REVENUES \$18,600,055.05

How Your Tax Dollars Are Spent

Based on Operating Budgets

<u>SERVICES/DEPARTMENTS</u>	<u>BUDGET%</u>	<u>BUDGET\$</u>
General Government	4.73%	1,270,284
Public Safety	10.78%	2,892,330
Education	48.06%	12,897,774
Public Works	6.19%	1,661,392
Health/Human Services	1.00%	268,519
Library/Cultural/Recreation	1.85%	498,673
Debt Service	3.62%	971,370
Intergovernmental	0.03%	5,015
Employee Benefits/Insurance	22.83%	6,126,996
ESCO Lease Payment	0.91%	246,198
(%s rounded)		
TOTAL APPROPRIATIONS		26,838,551

Approximate Cost of Services

to the Average Single-Family Homeowner

<u>TOWN SERVICE</u>	<u>AVERAGE TAX \$</u>
General Government	303.93
Public Safety	692.68
Education	3,088.13
Public Works	397.74
Health/Human Services	64.26
Library/Cultural/Recreation	118.87
Debt Service	232.61
Intergovernmental	1.93
Employee Benefits/Insurance	1,466.96
ESCO Lease Payment	58.47
Average Single Family Value	363,437
TOTAL AVERAGE TAX BILL	\$6,425.57

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

Fiscal Year 2022



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, 2022). Mailed applications must be postmarked no later than 2/1/2022.

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, 2022).

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)

Fiscal	Total	Tax	Tax
Year	Valuation	Rate	Levy
2022	965,706,055	15.84	15,296,783.92
2021	868,917,185	16.98	14,754,213.80
2020	837,658,560	16.54	13,854,872.58
2019	785,566,400	16.04	12,600,485.05
2018	712,768,100	16.73	11,924,610.31
2017	696,181,200	16.12	11,222,440.94
2016	648,226,700	16.37	10,611,471.09
2015	600,295,400	17.41	10,451,142.91
2014	594,147,100	17.39	10,332,218.06
2013	594,959,400	17.2	10,233,301.68
2012	594,788,840	17.02	10,123,306.06
2011	590,326,840	15.66	9,244,518.32
2010	688,997,540	12.82	8,832,948.46
2009	692,635,640	12.4	8,588,681.94
2008	729,054,740	11.44	8,340,386.22
2007	716,103,200	11.27	8,070,483.06
2006	656,234,200	11.69	7,671,377.79

Property Class	Accts	Valuation
Single Family Homes	1,469	671,692,500
Condominiums	260	84,013,335
Mobile Homes and Other Res	11	4,278,777
Two Family Homes	52	20,122,000
Three Family Homes	8	2,650,900
Apartments 4-8 Units	16	19,180,400
Vacant Land	215	19,738,200
Commercial	33	82,833,500
Industrial	20	18,107,400
Forest Lands- Chapter 61	9	31,100
Agricultural - Chapter 61A	13	356,600
Recreational - Chapter 61B	13	2,663,000
Mixed Use	10	15,759,523
Personal Property	77	24,278,820
TOTAL TAXABLE		965,706,055
Exempt Property Valuation	167	148,920,000
TOTAL TAXABLE & EXEMPT		1,114,626,055