

Summary of Appropriations and Revenues

Appropriations & Other Expenditures

Total Appropriations of Town \$11,206,983.44
 Cherry Sheet Offsets \$11,114.00
 State and County Cherry Sheet Charges \$9,952.00
 Allowance for Abatements & Exempts \$61,073.78

Total Amount to be Raised \$11,289,123.22

Anticipated Revenues

Property Tax Levy \$8,423,397.80

Estimated Cherry Sheet State Aid – General Gov.
 Chapter 70 \$0.00
 Unrestricted General Government Aid \$538,504.00
 Veterans Benefits \$365.00
 Exemption Reimbursements \$24,861.00
 State Owned Land \$115,957.00
 Public Libraries \$11,114.00

Estimated Local Receipts
 Motor Vehicle Excise \$705,000.00
 Other Excise -
 Penalties & Interest on Taxes & Excises \$24,000.00
 Payments in Lieu of Taxes \$400,000.00
 Other Charges for Services \$150,000.00
 Fees \$70,000.00
 Cannabis Impact Fee \$0.00
 Department Revenue – Cemeteries \$0.00
 Licenses & permits \$64,950.00
 Fines & forfeits \$3,000.00
 Investment Income \$6,000.00
 Misc. Non-recurring Revenue \$3,500.00

Other Revenue Sources
 Community Preservation Funds \$152,376.00
 Free Cash \$551,743.49
 Other Available Funds \$44,354.93

How Your Tax Dollars Are Spent

Services/Departments	Budget %	Budget \$
General Government	6.29%	\$ 663,494.72
Police Protection	6.71%	\$ 707,605.00
Fire Protection	4.98%	\$ 525,283.48
Other Emergency Services	2.07%	\$ 218,778.00
Land Use	0.88%	\$ 92,436.00
Education	59.69%	\$ 6,297,701.28
DPW Public Works/Cemeteries	8.51%	\$ 898,033.21
Council on Aging	0.20%	\$ 21,267.00
Veterans Services	0.13%	\$ 13,850.00
Library	0.84%	\$ 88,753.00
Cultural/Recreation	0.03%	\$ 3,000.00
Debt Service	1.20%	\$ 127,110.00
Insurance/Indirect Costs	8.47%	\$ 893,950.00
Total To Be Spent	100%	\$10,551,261.69

Approximate Cost of Services to the Average Homeowner	
Average Single Family Home Value	\$403,232.15
Town Service	Average Taxes
General Government	\$ 299.02
Police Protection	\$ 318.98
Fire Protection	\$ 236.74
Other Emergency Services	\$ 98.40
Land Use	\$ 41.83
Education	\$ 2,837.59
DPW Public Works/Cemeteries	\$ 404.55
Council on Aging	\$ 9.51
Veterans Services	\$ 6.19
Library	\$ 39.93
Cultural/Recreation	\$ 1.43
Debt Service	\$ 57.05
Insurance/Indirect Costs	\$ 402.65
Total Average Single Family Tax Bill	\$ 4,753.87

Town of Hubbardston Valuation and Tax Summary

Fiscal Year 2024



Prepared by the Board of Assessors

John K. Prentiss, Chairman
 Albert Afonso, Member
 Jeffrey Young, Member
 Robert Heckman Jr. – Regional Assessor
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Compliments of

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THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Hubbardston, three members of the Board of Assessors are 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 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. Based on their findings, the assessors make appropriate value adjustments to keep valuations in line with the market.

The most 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.

Taxpayers are invited to ask questions about their assessments. A computer is available outside our office, enabling the public to review property records.

PROPOSITION 2 ½

Under Proposition 2 ½, Massachusetts' cities and towns are limited in the total property taxes that can be collected from one year to the next. Tax revenues cannot exceed 2 ½ percent of the prior year's allowable levy, with exceptions for revenue derived from new construction, and citizen override elections. Prop 2 ½ limitations do not extend to individual tax bills. Whether assessments increase or decrease, tax rates are adjusted annually to raise revenues required to fund local government operations.

ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been valued fairly. Applications for abatements are due on or before the due date for payment of the 3rd

quarter bill (February 1, 2024). Mailed applications must be postmarked no later than 2/1/2024.

Information regarding applications and deadlines to file for abatements is printed on tax bills or can be obtained by calling the Assessors' Office at 978-928-1400 (x203). Applicants should present compelling evidence to support a claim of overvaluation.

STATUTORY EXEMPTIONS/DEFERRALS

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
- Tax Deferrals for Elderly

Individuals who have received exemptions in the past are automatically sent their annual applications each July. Exemption applications are due within three months of the mailing date of the 3rd quarter bill (April 1, 2024). The Assessors advise applicants to file their forms by November 30th so that their exemptions can be credited against the 3rd quarter tax bill. Call or email our office to see if you qualify for an exemption.

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).

FY 2024		
Parcel Count and Total Valuation		
Class	Count	Valuation
Single Family (101)	1,463	589,928,639
Condo (102)	128	36,020,600
Mobile/Multiple Home (103, 109)	11	3,792,400
2-Family (104)	28	11,865,900
3-Family (105)	4	2,289,099
Apartments (111-125)	2	1,255,800
Vacant Land (130s)	472	13,897,540
Commercial (300s)	31	8,507,800
Industrial (400s)	15	3,818,100
Chapter 61 (600s)	38	172,837
Chapter 61A (700s)	69	475,160
Chapter 61B (800s)	25	531,675
Mixed Use (012-043)	33	14,904,838
Personal Property (500s)	37	16,276,308
Total Taxable	2,356	714,452,740
Exempt (900s)	279	48,324,884

History of Valuations, Tax Rates, and Levies				
Fiscal Year	Total Valuation	Tax Rate	Tax Levy	Levy Change
2024	\$ 714,452,740	\$11.79	\$ 8,423,397.80	4.57%
2023	\$ 618,111,880	\$ 13.03	\$ 8,053,997.81	4.52%
2022	\$ 550,403,366	\$ 14.00	\$ 7,705,647.12	3.12%
2021	\$ 504,573,152	\$ 14.81	\$ 7,472,728.39	2.80%
2020	\$ 490,511,387	\$ 14.82	\$ 7,269,378.76	1.97%
2019	\$ 468,405,780	\$ 15.22	\$ 7,129,135.97	5.26%
2018	\$ 447,652,454	\$ 15.13	\$ 6,772,981.63	-0.21%
2017	\$ 445,640,074	\$ 15.23	\$ 6,787,098.32	7.91%
2016	\$ 395,563,065	\$ 15.90	\$ 6,289,452.73	2.71%
2015	\$ 410,425,114	\$ 14.92	\$ 6,123,542.70	4.36%
2014	\$ 404,105,896	\$ 14.52	\$ 5,867,617.60	3.04%
2013	\$ 417,479,396	\$ 13.64	\$ 5,694,418.96	3.30%
2012	\$ 434,075,137	\$ 12.70	\$ 5,512,754.24	7.68%
2011	\$ 451,873,299	\$ 11.33	\$ 5,119,724.48	-2.56%
2010	\$ 491,506,693	\$ 10.69	\$ 5,254,206.56	