

Summary of Appropriations and Revenues

**APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$9,944,073.39
Overlay Deficits	0.00
Cherry Sheet Offsets	\$6,887.00
Snow and Ice Deficit	0.00
State and County Charges	\$11,180.00
Allowance for Abatements & Exempts	\$65,210.40
<b>TOTAL</b>	<b>\$10,027,350.79</b>

**ANTICIPATED REVENUES**

<i>Property Tax Levy</i>	<b>\$7,472,728.39</b>
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*State Distributions -*

State Aid	\$478,330.00
Veteran Reimbursements	\$18,942.00
Exemption Reimbursements	\$45,495.00
State Owned Land	\$69,046.00
Public Libraries	\$8,264.00

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

Motor Vehicle Excise	\$600,000.00
Penalties & Interest on Taxes	\$30,948.00
Payment in Lieu of Taxes	\$357,120.00
Other Charges for Services	\$153,220.00
Fees	\$71,097.00
Other Revenues	\$0.00
Licenses and Permits	\$59,203.00
Fines and Forfeits	\$8,403.00
Special Assessments	0.00
Investment Income	\$5,000.00
Misc Non-Recurring	\$8,000.00
Misc. Recurring	\$0.00

*Other*

Free Cash	\$457,800.00
Community Preservation Funds	\$174,245.40
Other Available Funds	\$20,000.00
Enterprise Funds	0.00

<b>TOTAL RECEIPTS &amp; REVENUES</b>	<b>\$10,037,841.79</b>
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How Your Tax Dollars Are Spent

Based on Operating Budgets

**SERVICES/DEPARTMENTS BUDGET% BUDGET\$**

General Government	6.77	635,773
Police Protection	7.14	670,908
Fire Protection	5.85	549,071
Other Emergency Services	1.32	123,933
Inspectional/Planning Services	.89	83,660
Planning Board	.08	7,579
Health	.01	500
Education	58.27	5,472,779
DPW Public Works/Cemeteries	8.88	833,788
Council on Aging	.22	20,585
Veterans	.42	39,850
Library	.88	82,801
Cultural/Recreation	.03	3,000
Debt Service	2.69	252,450
Insurance	6.55	615,351

<b>TOTAL BUDGET</b>		<b>\$ 9,392,028</b>
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Approximate Cost of Services  
to the Average Single Family Homeowner

**TOWN SERVICE AVERAGE TAX \$**

General Government	287.29
Police Protection	302.99
Fire Protection	248.25
Other Emergency Services	56.01
Inspectional/Planning Services	37.77
Planning Board	3.39
Health	.42
Education	2472.72
DPW Public Works/Cemeteries	376.83
Council on Aging	9.34
Veterans	17.82
Library	37.34
Cultural/Recreation	1.27
Debt Service	114.15
Insurance	277.95

<b>TOTAL AVERAGE TAX BILL</b>	<b>\$ 4,243.55</b>
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(based on an average single family residence valuation of \$286,532. )

**Compliments of**

The Hubbardston Board of Assessors  
7 Main Street Unit #1  
Hubbardston, MA 01452  
978-928-1400 x203  
assessors@hubbardstonma.us

Town of Hubbardston  
Valuation and Tax  
Summary

Fiscal Year 2021



Prepared by the Board of Assessors

John K Prentiss, Chairman  
Albert Afonso, Member  
Jeffrey Young, Member  
George Bourgault, Regional Assessor  
Genevieve Daniels, 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 978-928-1400 ext 203. 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, 2021). Mailed applications must be postmarked no later than February 2, 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 no later than 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).

## Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1,425	408,309,326
Condominiums	128	26,040,500
Mobile Homes and Other Res	11	2,943,800
Two Family Homes	31	9,780,300
Three Family Homes	4	1,875,799
Apartments 4 - 8 Units	3	1,411,300
Mixed Use	31	12,607,388
Vacant Land	519	14,674,060
Commercial	29	7,134,000
Industrial	10	3,381,200
Industrial Solar	5	1,628,800
Forest Lands - Chapter 61	39	155,801
Agricultural - Chapter 61A	70	367,366
Recreational - Chapter 61B	24	506,675
Personal Property	37	13,756,837
<b>TOTAL TAXABLE</b>	<b>2,366</b>	<b>\$504,573,152</b>
Exempt Properties	263	51,828,684
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$ 556,401,836</b>

## History of Average Residential Valuations, Tax Rates and Average Tax Bills

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Bill \$</u>
2021	286,532	14.81	4,243
2020	278,986	14.82	4,134
2019	257,471	15.22	3,919
2018	246,161	15.13	3,724
2017	246,291	15.23	3,751
2016	214,110	15.90	3,404
2015	226,863	14.92	3,385
2014	226,340	14.52	3,286
2013	229,932	13.64	3,136
2012	236,155	12.70	2,999
2011	244,828	11.33	2,774
2010	261,104	10.69	2,791
2009	287,856	9.51	2,738
2008	287,705	9.43	2,713
2007	279,922	9.69	2,712
2006	247,352	10.61	2,624
2005	236,104	10.76	2,540