

West Boylston TAX Comparison 2007

Number of Parcels: 1,900 - 1,999

Community	Parcels	Valuation	Tax rate	Tax Bill	CPA	As of Dec 3, 07	
						40B%	Units
State Average	-	\$406,673	9.75	\$3,962	-	-	-
West Boylston	1934	\$316,696	12.57	\$3,981	2%	4.9%	120
Berkley	1947	\$386,527	7.69	\$2,972	NO	0.8%	15
Blackstone	1982	\$313,039	10.89	\$3,409	NO	3.7%	123
Dalton	1929	\$212,119	14.17	\$3,006	NO	5.5%	157
Dighton	1994	\$350,098	9.35	\$3,273	NO	4.9%	110
Lancaster	1954	\$329,334	13.77	\$4,535	NO	4.9%	103
Middleton	1908	\$527,956	9.81	\$5,179	1%	4.2%	99
Montague	1998	\$190,505	13.25	\$2,524	NO	10.3%	395
Salisbury	1991	\$360,359	8.18	\$2,948	NO	8.3%	288
Truro	1974	\$815,948	4.15	\$3,386	3%	0.9%	9
West Bridgewater	1980	\$352,555	10.54	\$3,716	NO	2.5%	63

Valuation: Range between \$310,000 - \$320,000

Community	Parcels	Valuation	Tax Rate	Tax Bill	CPA	40B%	Units
Acushnet	3162	\$317,284	9.19	\$2,916	1.5%	2.2%	87
Bellingham	4477	\$320,955	9.20	\$2,953	NO	10.1%	568
Blackstone	1982	\$313,039	10.89	\$3,409	NO	3.7%	123
Douglas	2517	\$317,409	10.28	\$3,263	NO	5.6%	140
Dracut	7286	\$318,811	9.70	\$3,092	2%	5.8%	614
Haverill	10,049	\$311,155	10.32	\$3,211	NO	9.1%	2153
Holbrook	3086	\$318,167	11.70	\$3,723	NO	10.8%	449
Holden	5388	\$311,272	11.56	\$3,598	NO	3.2%	183
Leverett	623	\$311,851	14.45	\$4,506	3%	0.0%	0
Methuen	10,510	\$312,890	9.65	\$3,019	NO	9.3%	1564
Millville	790	\$312,234	10.52	\$3,285	NO	2.1%	20
Revere	4599	\$314,579	10.13	\$3,187	NO	10.5%	2108
Swansea	5478	\$311,726	7.88	\$2,456	NO	4.0%	240
Taunton	10,112	\$310,499	7.86	\$2,441	NO	8.0%	1838
Wareham	9190	\$318,343	6.81	\$2,168	3%	6.4%	551
Whitman	3297	\$314,577	10.74	\$3,379	NO	4.8%	243

Information taken from MA DOR (Dept of Revenue) website, DHCD website, CPA website

The Rest of the Story - the High Cost of Living in West Boylston

Town administrator, Mr. Leon Gaumont, wrote on his November 29th, 2007 blog that "the average tax bill in the state for FY06 was \$3,801 and in FY07 it was \$3,962. West Boylston's average single family tax bill during the same time frame was \$3,843 and \$3,981 respectfully, right around the state average."

Earlier in the month, Mr. Gaumont wrote, regarding taxes, that "the actual tax rate matters little . . . what matters more is the actual tax bill. When you look at West Boylston's average tax bill, we are certainly NOT the highest in the area."

While Mr. Gaumont is correct on the actual tax bill numbers, and he is right, in a sense, about the tax rate, he never mentioned "valuation", so his technically correct facts are misleading. A figure of \$3,981 all by itself doesn't mean much until it is compared with the rest of the tax equation. Having a tax bill around the state average is fine if the valuation is also around the state average - which it is clearly not.

The Property Tax Breakdown & Burden 2007:

<u>Place</u>	<u>Valuation</u>	<u>Tax Bill</u>	<u>Tax Rate</u>
Massachusetts	\$406,673	\$3,962	9.75
West Boylston	\$316.696	\$3,981	12.57
Include WB CPA & Sewer Taxes (\$54 + \$496)		\$4,531	14.31 (bottom line rate)

West Boylston Valuation is \$89,977 less than the state average

West Boylston Average Valuation is roughly 77.9% of state average.
Or, state average is roughly 28.4% higher than West Boylston valuation.

WB Tax rate (12.57) is roughly 28.9% higher than State Average (9.75)
state average determined by DOR calculating average valuation and tax bill

For West Boylston to collect its average property tax of \$3,981 using the state average tax rate of 9.75, WB average valuation would need to be roughly \$408,221 - or 0.479% higher than state average

Using the state average tax rate (9.75) based on WB Valuation (\$316,696), the average WB tax bill would be roughly \$3,087.78 - nearly \$893 less than the actual WB average tax bill.

Conclusion: In actual dollars, WB residents are paying \$19 more for a home worth \$89,977 less

Analogy:

A small plain pizza cost \$10 in WB, but the same \$10 elsewhere gets you a large with everything - getting less for the same price means it costs more

CPA:

West Boylston 2% property tax surcharge (exempt first \$100,000). After exemptions, the average CPA property tax surcharge is \$54, raising the overall property tax to \$4,035.

Sewer Hookup:

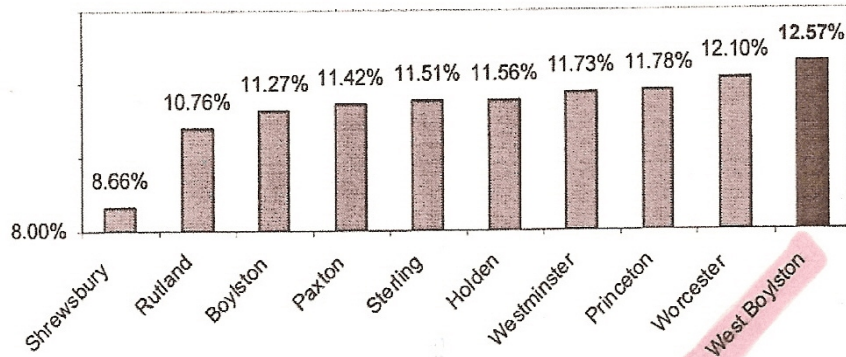
Based on town figures (daily water consumption and sewer calculations), the average sewer tax is roughly \$496, raising the overall property tax total to \$4,531.

The 'Bottom Line' /effective tax rate, based on \$4,531 property taxes and WB Valuation is \$14.31

The bottom line is what you are required to pay to the town based on your property valuation

Tax Rate Comparison

W. Boylston tax rate higher than all neighboring towns



Area Communities - Tax Rate, Valuation, and Tax Bill

<u>Community</u>	<u>Parcels</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Bill</u>	<u>CPA</u>	<u>40B%</u>	<u>Units</u>
Shrewsbury	8950	\$415,501	8.66	\$3,598	NO	6.5%	821
Rutland	2312	\$286,162	10.76	\$3,079	NO	4.0%	93
Boylston	1317	\$418,554	11.27	\$4,717	NO	1.5%	24
Paxton	1491	\$347,213	11.42	\$3,965	NO	0.8%	12
Sterling	2477	\$357,130	11.51	\$4,111	NO	2.1%	56
Holden	5388	\$311,272	11.56	\$3,598	NO	3.2%	183
Westminster	2495	\$296,341	11.73	\$3,476	NO	4.7%	123
Princeton	1201	\$373,441	11.78	\$4,399	NO	1.8%	21
Worcester	24,268	\$247,529	12.10	\$2,995	NO	13.6%	9,575
West Boylston	1934	\$316,696	12.57	\$3,981	2%	4.9%	120

TAX BURDEN EXAMPLE: Holden and Shrewsbury have the exact same average tax bill, but Shrewsbury is a more affordable community, as residents have more home for an equal amount of tax money

West Boylston has more 40B units (120) than Boylston, Paxton, Sterling, and Princeton combined (113), and all those communities have a higher valuation and lower tax rate than West Boylston

The only area towns with a greater tax bill have significantly higher home values

West Boylston is the ONLY community in the area that has the CPA property tax surcharge.

West Boylston is the ONLY community along either the Wachusett or Quabbin Reservoirs that have required sewer hookup (average sewer tax of \$496), placing an even greater tax burden on residents

Information taken from MA DOR (Department of Revenue), CHCD (as of December 3rd, 2007), and CPA websites