

How Your Tax Dollars Are Spent

Services/Departments	Budget (%)	Budget (\$)
General Government	9.37%	\$242,222.00
Public Safety	13.45%	\$347,846.00
Education	26.62%	\$688,526.00
Public Works	33.07%	\$855,191.48
Human Services	0.79%	\$20,336.00
Culture & Recreation	3.07%	\$79,376.00
Debt Service	5.99%	\$154,932.98
Employee Benefits	5.26%	\$135,996.00
Other Insurance	2.39%	\$61,883.28
TOTAL TO BE SPENT	100%	\$2,586,309.74

Valuations by Property Class

Property Class	Amount	Valuation
Mixed Use	1	17,205,931
Single Family	519	152,603,400
Condo	0	0
Mobile Home	20	2,875,100
Two Family	15	3,098,700
Three Family	0	0
Apartment	0	0
Vacant Land	421	20,260,200
Open Space	0	0
Commercial	3	998,600
Industrial	3	70,700
Personal Prop	107	9,924,032
Forest (CH61)	117	810,610
Agriculture (CH61A)	42	251,710
Recreation (CH61B)	13	195,350
TOTAL TAXABLE	1,261	208,294,333
Exempt Property		44,214,600
TOTAL TAXABLE & EXEMPT		252,508,933

Town of Royalston

Valuation and Tax Summary

Fiscal Year 2023



Approximate Cost of Services for the Average Homeowner

Town Service	Average Taxes
General Government	\$264.95
Public Safety	\$380.49
Education	\$753.13
Public Works	\$935.44
Human Services	\$22.24
Culture & Recreation	\$86.82
Debt Service	\$169.47
Employee Benefits	\$148.76
Other Insurance	\$67.69

TOTAL AVERAGE TAX BILL \$2,829.00

(Based on average single family home valuation of \$294,034)

History of Valuations

Fiscal Year	Valuation	Tax Rate	Tax Levy
2023	208,294,333.00	9.79	2,039,201.52
2022	161,624,729.00	12.21	1,973,437.95
2021	154,585,536.00	12.86	1,987,969.99
2020	141,078,812.00	13.52	1,907,385.55
2019	140,266,262.00	13.00	1,823,461.42
2018	120,745,911.00	14.44	1,743,570.95
2017	120,889,817.00	14.20	1,716,635.40
2016	119,521,579.00	13.47	1,609,955.68
2015	119,772,455.00	13.11	1,570,216.88
2014	118,960,562.00	12.29	1,462,025.31
2013	145,198,588.00	9.30	1,350,346.86
2012	144,430,801.00	9.46	1,366,315.37
2011	144,033,610.00	9.28	1,336,631.90
2010	149,523,906.00	8.69	1,299,362.74
2009	149,254,732.00	8.51	1,270,157.77
2008	146,595,466.00	8.57	1,256,323.14

Prepared by

The Board of Assessors

Jim Richardson - Chair

Stephen Chase – Member

Gary Winitzer – Member

Adam Hemingway – Associate Assessor

assessor@royalston-ma.gov

978.249.0337

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.

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 role of the 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 valued fairly. Information regarding applications and deadlines to file for abatements is printed on tax bills and can be obtained by contacting the assessors. Applicants should present compelling evidence to support a claim of overvaluation.

EXEMPTIONS

An exemption releases an individual from the requirement to pay all or part of their property tax obligation. Exemptions are available to those individuals who meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police / firefighters killed in the line of duty
- Disabled veterans
- Widows or widowers
- Orphaned minor children

DEADLINES

Applications for abatements must be received by the assessors, or postmarked, within thirty days of the date of the actual (not preliminary) tax bill mailing. Preliminary bills are not eligible for abatement.

Applications for personal exemptions are due before April 1st, or within three months of the mailing date of the actual (not preliminary) tax bill.

APPEALS

If you are not satisfied with the action taken by the assessors regarding your request for abatement and/or exemption, you have the right to appeal to the State Appellate Tax Board:

100 Cambridge St #200
Boston, MA 02114
617.727.3100

Summary of Appropriations and Revenue

APPROPRIATIONS & OTHER EXPENDITURES

Town Meeting Appropriations	3,219,902.10
Cherry Sheet Offsets	4,570.00
Debt and Interest Charges	0.00
Snow and Ice Deficit	0.00
Misc. Deficits to be Raised	0.00
State and County Charges	2,898.00
Abatement & Exemption Allowance	65,809.33
TOTAL	3,293,179.43

ANTICIPATED REVENUE

Property Tax Levy	2,039,201.52
State Distribution - Education	
School Transportation	0.00
State Distribution - General	
General Government Aid	208,259.00
Exemption Reimbursements	9,795.00
State Owned Land	115,218.00
Veterans' Benefits	6,661.00
Public Libraries	4,570.00
Non-Property Tax Revenue	
Motor Vehicle Excise	190,000.00
Other Excise – Meals	0.00
Other Excise – Room	0.00
Penalties – Taxes and Excise	30,000.00
Fees	8,000.00
Solid Waste Fees	60,000.00
P.I.L.O.T.	7,000.00
Licenses and Permits	25,000.00
Fines and Forfeits	5,000.00
Investment Income	300.00
Other Departmental Revenue	10,000.00
Misc. Recurring	0.00
Misc. Non-Recurring	0.00
Other	
Offset Receipts	86,010.00
CPF	70,000.00
Free Cash	223,732.00
Other Available Funds	194,432.91
TOTAL REVENUE	3,293,179.43