

<b>Summary of Appropriations and Revenues</b>	
<b>Appropriations &amp; Other Expenditures</b>	
Total Appropriations of Town Meeting	\$ 34,182,088.23
Amounts Certified for Tax Title Purposes	\$ 8,000.00
Cherry Sheet Offsets	\$ 242,139.00
Worcester County Retirement Assessment	\$ 967,652.00
State and County Cherry Sheet Charges	\$ 1,303,195.00
Allowance for Abatements & Exemptions	\$ 140,212.59
<b>Total Amount to Be Raised</b>	<b>\$ 36,843,286.82</b>
<b>Anticipated Revenues</b>	
Property Tax Levy	\$ 23,524,240.77
<i>Estimated Cherry Sheet State Aid- Education</i>	
Chapter 70	\$ 5,834,483.00
Charter School Reimbursement	\$ 133,545.00
Smart Growth	\$ 166,960.00
School Choice Receiving Tuition	\$ 227,741.00
<i>Estimated Cherry Sheet State Aid- General Government</i>	
Unrestricted General Government Aid	\$ 974,858.00
Veterans Benefits	\$ 55,238.00
Exemption Reimbursements	\$ 63,425.00
State Owned Land	\$ 47,844.00
Public Libraries	\$ 14,398.00
<i>Estimated Local Receipts</i>	
Motor Vehicle Excise	\$ 1,470,000.00
Meal Tax	\$ 98,400.00
Penalties & Interest on Taxes & Excises	\$ 176,000.00
Payments in Lieu of Taxes	\$ 1,635.00
Fees	\$ 123,200.00
Department Revenue- Schools	\$ 63,335.00
Department Revenue- Cemeteries	\$ 4,000.00
Other Departmental Revenue	\$ 235,000.00
Licenses & Permits	\$ 244,000.00
Special Assessments	\$ 14,700.00
Fines & Forfeits	\$ 35,000.00
Investment Income	\$ 53,000.00
Medicaid Reimbursement	\$ 49,000.00
Miscellaneous Non-Recurring	\$ 198,149.00
<i>Other Revenue Sources</i>	
Water Enterprise Fund	\$ 25,000.00
Solid Waste Enterprise Fund	\$ 265,000.00
Sewer Enterprise Fund	\$ 1,605,227.01
Free Cash	\$ 483,618.00
Other Available Funds	\$ 90,091.74
Offset Receipts	\$ 32,000.00
MA School Building Authority Payments	\$ 534,198.00
<b>Total Revenues</b>	<b>\$ 36,843,286.52</b>

<b>How Your Tax Dollars Are Spent</b>		
<b>Services/Departments</b>	<b>Budget %</b>	<b>Budget \$</b>
General Government	4.1%	\$ 1,325,727
Public Safety	8.2%	\$ 2,638,990
Education	57.0%	\$ 18,316,576
Public Works	7.0%	\$ 2,240,108
Health & Human Services	0.9%	\$ 284,373
Culture & Recreation	1.1%	\$ 363,849
Debt Service & Costs Not Excluded	6.4%	\$ 2,063,072
Debt Exclusion- Primary Sch/Public Safety Bldg	1.9%	\$ 621,840
Debt Exclusion- ES/HS Heating Project	0.1%	\$ 45,923
Debt Exclusion- Library Construction	0.4%	\$ 124,894
Debt Exclusion- Track & Field Project	0.2%	\$ 67,436
Debt Exclusion- Middle/High School Project	5.1%	\$ 1,634,755
Gen. Expense & Employee Benefits	7.4%	\$ 2,387,468
<b>Total To Be Spent</b>	<b>100.0%</b>	<b>\$ 32,115,011</b>

<b>Approximate Cost of Services to the Average Homeowner</b>	
<b>Average Single Family Home Value</b>	<b>\$ 256,969</b>
<b>Town Service</b>	<b>Average Taxes</b>
General Government	\$ 201.54
Public Safety	\$ 401.36
Education	\$ 2,785.70
Public Works	\$ 340.56
Health & Human Services	\$ 43.25
Culture & Recreation	\$ 55.40
Debt Service & Costs Not Excluded	\$ 313.96
Debt Exclusion- Primary Sch/Public Safety Bldg	\$ 133.62
Debt Exclusion- ES/HS Heating Project	\$ 10.28
Debt Exclusion- Library Construction	\$ 25.70
Debt Exclusion- Track & Field Project	\$ 15.42
Debt Exclusion- Middle/High School Project	\$ 349.48
Gen. Expense & Employee Benefits	\$ 362.89
<b>Total Average Single Family Tax Bill</b>	<b>\$ 5,039.16</b>

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# Town of Lunenburg Valuation and Tax Summary

Fiscal Year 2016



Prepared by the Board of Assessors

Louis J. Franco, Chairman  
Matthew J. Papini Sr, Member  
Richard H. Letarte, Member  
Louise Paquette, Administrative Assessor  
Harald Scheid - Regional Assessor  
Rebecca A. Boucher – Assoc. Regional 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 978-582-4145. Applicants should present compelling evidence to support a claim of overvaluation.

## 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

## DEADLINES

Applications for abatements are due on or before the due date for payment of the 3<sup>rd</sup> quarter bill (February 1st, 2016). Mailed applications must be postmarked no later than 2/1/2016.

Applications for personal exemptions are due on December 15<sup>th</sup>, or within three months of the mailing date of the 3<sup>rd</sup> quarter bill.

## APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement and/or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100). The fee for properties over \$100,000 of value and less than \$1 million is \$100.00.

<b>FY2016 Valuations by Property Class</b>		
<b>Parcel Counts as of July 1, 2015</b>		
<i>Class</i>	<i># Parcels</i>	<i>Valuation</i>
Single Family	3472	\$ 892,195,400
Condominium	436	\$ 97,636,900
Two Family	85	\$ 21,868,900
Three Family	7	\$ 1,675,900
Apartments 4 or More Units	8	\$ 8,882,200
Mobile Home, Multi Houses	37	\$ 11,769,500
Vacant Land	490	\$ 28,060,100
Commercial	132	\$ 56,189,200
Industrial	30	\$ 19,932,100
Mixed Use	37	\$ 24,209,003
Chapter Land	91	\$ 2,106,897
Personal Property >= 5000	187	\$ 35,078,223
Real Estate Exempt	183	\$ 60,104,200
<b>Total Taxable</b>	<b>5012</b>	<b>\$ 1,199,604,323</b>

<b>History of Valuations, Tax Rates, and Levies</b>			
<b>Fiscal Year</b>	<b>Total Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
FY2000	\$609,637,000	\$16.62	\$8,995,794.00
FY2001	\$675,146,400	\$15.95	\$9,594,155.00
FY2002	\$739,669,900	\$15.60	\$10,317,427.00
FY2003	\$924,787,500	\$13.12	\$12,133,212.00
FY2004	\$996,295,300	\$14.20	\$14,147,393.26
FY2005	\$1,104,022,400	\$13.34	\$14,727,858.82
FY2006	\$1,270,455,200	\$12.41	\$15,766,349.03
FY2007	\$1,285,947,900	\$12.13	\$15,598,548.03
FY2008	\$1,322,671,840	\$12.23	\$16,176,276.60
FY2009	\$1,297,176,664	\$13.04	\$16,915,183.70
FY2010	\$1,227,274,404	\$14.20	\$17,427,296.54
FY2011	\$1,114,282,889	\$16.16	\$18,006,811.48
FY2012	\$1,120,966,561	\$16.83	\$18,865,867.23
FY2013	\$1,131,029,744	\$17.30	\$19,566,814.57
FY2014	\$1,127,633,052	\$17.99	\$20,286,118.60
FY2015	\$1,146,501,536	\$18.32	\$21,003,908.13
FY2016	\$1,199,604,323	\$19.61	\$23,524,240.77