

<b>Summary of Appropriations and Revenues</b>	
<b>Appropriations &amp; Other Expenditures</b>	
Total Appropriations of Town Meeting	\$ 38,331,495.23
Amounts Certified for Tax Title Purposes	\$ 8,000.00
Cherry Sheet Offsets	\$ 295,827.00
Worcester County Retirement Assessment	\$ 1,106,982.00
State and County Cherry Sheet Charges	\$ 1,388,782.00
Allowance for Abatements & Exemptions	\$ 174,071.24
<b>Total Amount to Be Raised</b>	<b>\$ 41,305,157.47</b>
<b>Anticipated Revenues</b>	
Property Tax Levy	\$ 25,847,547.01
<i>Estimated Cherry Sheet State Aid- Education</i>	
Chapter 70	\$ 7,272,505.00
Charter School Reimbursement	\$ 78,091.00
Smart Growth	\$ 119,257.00
School Choice Receiving Tuition	\$ 281,212.00
<i>Estimated Cherry Sheet State Aid- General Government</i>	
Unrestricted General Government Aid	\$ 1,056,431.00
Veterans Benefits	\$ 45,280.00
Exemption Reimbursements	\$ 58,172.00
State Owned Land	\$ 47,230.00
Public Libraries	\$ 14,615.00
<i>Estimated Local Receipts</i>	
Motor Vehicle Excise	\$ 1,582,088.00
Meal Tax	\$ 100,666.00
Penalties & Interest on Taxes & Excises	\$ 202,888.00
Payments in Lieu of Taxes	\$ 1,700.00
Fees	\$ 126,250.00
Department Revenue- Schools	\$ 71,400.00
Department Revenue- Cemeteries	\$ 4,162.00
Other Departmental Revenue	\$ 248,100.00
Licenses & Permits	\$ 273,378.00
Special Assessments	\$ 15,294.00
Fines & Forfeits	\$ 22,500.00
Investment Income	\$ 45,000.00
Miscellaneous Non-Recurring	\$ 247,391.00
<i>Other Revenue Sources</i>	
Water Enterprise Fund	\$ 25,000.00
Solid Waste Enterprise Fund	\$ 292,000.00
Sewer Enterprise Fund	\$ 1,687,219.14
Free Cash	\$ 720,952.65
Other Available Funds	\$ 344,589.67
MA School Building Authority Payments	\$ 474,239.00
<b>Total Revenues</b>	<b>\$ 41,305,157.47</b>

<b>How Your Tax Dollars Are Spent</b>		
<u>Services/Departments</u>	<u>Budget %</u>	<u>Budget \$</u>
General Government	3.9%	\$ 1,391,642
Public Safety	8.2%	\$ 2,941,492
Education	57.4%	\$ 20,598,833
Public Works	7.0%	\$ 2,495,618
Health & Human Services	0.9%	\$ 310,667
Culture & Recreation	1.1%	\$ 381,710
Debt Service & Costs Not Excluded	5.8%	\$ 2,063,300
Debt Exclusions-Primary/ PS Bldg	1.7%	\$ 601,326
Debt Exclusions-ES/HS Heating Project	0.1%	\$ 27,393
Debt Exclusion- Paving Management Plan	0.4%	\$ 144,965
Debt Exclusion-Library	0.3%	\$ 107,066
Debt Exclusion- Middle High School	5.2%	\$ 1,880,058
Gen. Expense & Employee Benefits	8.1%	\$ 2,911,296
<b>Total To Be Spent</b>	<b>100.0%</b>	<b>\$ 35,855,366</b>

<b>Approximate Cost of Services to the Average Homeowner</b>	
<b>Average Single Family Home Value</b>	<b>\$ 282,996</b>
<b>Town Service Average Taxes</b>	
General Government	\$ 216.38
Public Safety	\$ 457.36
Education	\$ 3,202.84
Public Works	\$ 388.03
Health & Human Services	\$ 48.30
Culture & Recreation	\$ 59.35
Debt Service & Costs Not Excluded	\$ 320.82
Debt Exclusions-Primary/ PS Bldg	\$ 93.50
Debt Exclusions-ES/HS Heating Project	\$ 4.26
Debt Exclusion- Paving Management Plan	\$ 22.54
Debt Exclusion-Library	\$ 16.65
Debt Exclusion- Middle High School	\$ 292.32
Gen. Expense & Employee Benefits	\$ 452.67
<b>Total Average Tax Bill</b>	<b>\$ 5,575.02</b>

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# Town of Lunenburg Valuation and Tax Summary Fiscal Year 2018



Prepared by the Board of Assessors

Louis J. Franco, Chairman  
Richard H. Letarte, Member  
Rena Swezey, Member  
Harald Scheid, Regional Assessor  
Rebecca A. Boucher, Assoc. Regional Assessor  
Louise Paquette, Administrative Assessor  
Sheila Craigen, Principal Clerk

## 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.

## 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).

## 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, 2018. Mailed applications must be postmarked no later than February 1, 2018

Applications for personal statutory exemptions are due on April 1, 2018, or 3 months after actual (not preliminary) tax bill are mailed for fiscal year if later.

<b>FY2018 Valuations by Property Class</b>		
<b>Parcel Counts as of July 1, 2017</b>		
<i>Class</i>	<i># Parcels</i>	<i>Valuation</i>
Single Family	3514	\$ 994,446,700
Condominium	435	\$ 105,509,200
Two Family	86	\$ 23,647,300
Three Family	6	\$ 1,600,400
Apartments 4 or More Units	5	\$ 4,009,500
Mobile Home, Multi Houses	39	\$ 13,387,600
Vacant Land	479	\$ 25,359,300
Commercial	133	\$ 57,668,800
Industrial	31	\$ 20,762,700
Mixed Use	36	\$ 27,028,635
Chapter Land	92	\$ 1,400,429
Real Taxable	4856	\$ 1,274,820,564
Total REAL	5043	\$ 1,355,740,064
<u>Personal Property &gt;= 2500</u>	<u>268</u>	<u>\$ 37,237,660</u>
<b>Total Taxable</b>	<b>5311</b>	<b>\$ 1,312,058,224</b>
<b>Real Estate Exempt</b>	<b>187</b>	<b>\$ 80,919,500</b>

<b>History of Valuations, Tax Rates, and Levies</b>			
<u>Fiscal</u>	<u>Total</u>	<u>Tax</u>	
<u>Year</u>	<u>Assessed Value</u>	<u>Rate</u>	<u>Tax Levy</u>
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
FY2017	\$ 1,239,725,670	\$ 19.98	\$ 24,769,718.89
FY2018	\$ 1,312,058,224	\$ 19.70	\$ 25,847,547.01