

**How Your Budget Dollars Are Spent**  
Based on Operating Budgets

SERVICES/DEPARTMENTS	Budget (%)	Budget (\$)
General Government	9.46%	607,267
Public Safety	14.46%	927,933
Education	59.36%	3,808,917
Public Works	4.69%	301,130
Human Services	1.07%	68,505
Culture & Recreation	0.73%	46,812
Debt Service	3.16%	202,921
Employee Benefits	5.27%	338,233
Other Insurance	1.79%	115,000
<b>TOTAL TO BE SPENT</b>	<b>100.0%</b>	<b>\$6,416,718</b>

**Approximate Cost of Services**  
**to the Average Homeowner**

TOWN SERVICE	AVERAGE TAXES
General Government	\$467.20
Public Safety	\$713.91
Education	\$2,930.40
Public Works	\$204.04
Human Services	\$246.29
Culture & Recreation	\$38.37
Debt Service	\$40.17
Employee Benefits	\$205.55
Other Insurance	\$88.48

**TOTAL AVERAGE TAX BILL \$4,936.71**  
**(Based on average, single family home valuation of \$309,900.)**

**Valuations by Property Class**

Property Class	Accts	Valuation
Mixed Use	12	4,264,100
Single Family Homes	835	258,751,900
Condominiums	110	16,875,100
Mobile Homes and Other Res	6	1,010,700
Two Family Homes	56	12,733,000
Three Family Homes	24	5,729,400
Apartments 4 - 8 Units	3	995,700
Vacant Land	191	7,178,400
Open Space	0	0
Commercial	19	4,098,600
Industrial	14	2,110,600
Personal Property	39	20,281,271
Forest Lands - Chapter 61	5	15,665
Agricultural - Chapter 61A	0	0
Recreational - Chapter 61B	5	157,265
<b>TOTAL TAXABLE</b>	<b>1319</b>	<b>334,201,701</b>
Exempt Properties		12,950,500
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>347,152,201</b>

**History of Valuations, Tax Rates, and Levies**

Fiscal Year	Valuation	Tax Rate	Tax Levy
2020	321,283,301	16.07	5,163,022.64
2019	311,921,752	16.16	5,040,655.51
2018	294,527,123	16.56	4,877,369.16
2017	282,052,664	16.11	4,543,868.42
2016	269,791,233	16.91	4,562,169.75
2015	252,290,638	17.24	4,349,490.59
2014	244,231,653	17.18	4,195,899.80
2013	268,524,895	15.11	4,057,411.17
2012	292,257,300	13.17	3,849,028.64
2011	295,737,825	12.61	3,729,253.97
2010	320,694,823	11.79	3,780,991.96
2009	321,007,032	11.41	3,662,690.24

**Town of Millville**  
**Valuation and Tax**  
**Summary**

**Fiscal Year 2021**



**Prepared by the Board of Assessors**

David Manzello-Regional Assessor  
Paul Ouellette-Member

## 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 508-883-5031. 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, 2020). Mailed applications must be postmarked no later than 2/1/2020.

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).

## Summary of Appropriations and Revenues

### APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	7,438,837.36
Cherry Sheet Offsets	4,651.00
Debt and Interest Charges	0.00
Snow and Ice Deficit	0.00
Misc. Deficits to be Raised	22,868.00
State and County Charges	19,912.00
Allowance for Abatements & Exemptions	24,938.10
<b>TOTAL</b>	<b>\$7,511,206.46</b>

### ANTICIPATED REVENUES

<u>Property Tax Levy</u>	5,323,833.10
<u>State Distributions – Education</u>	
Chapter 70	71,567
MA. School Bldg Authority Payments	0.00
<u>State Distributions - General Government</u>	
General Government Aid	432,534.00
Police Career Incentive	0
Exemption Reimbursements	17,584.00
State Owned Land	2,622.00
Veterans' Benefits	14,099.00
Public Libraries	4,651.00
<u>Local-Non-property Tax Revenues (anticipated)</u>	
Motor Vehicle Excise	420,000.00
Other Excise	0.00
Penalties and interest on taxes and excises	30,000.00
Fees	15,000.00
Rentals	0.00
Other Dept Revenues	30,000.00
Licenses and Permits	55,000.00
Fines and Forfeits	9,000.00
Investment Income	3,800.00
Miscellaneous – Recurring	0.00
Miscellaneous – Non-Recurring	0.00
<u>Other</u>	
Free Cash	823,469.36
Other Available Funds	258,047.00
<b>TOTAL REVENUES:</b>	
<b>\$</b>	<b>7,511,206.46</b>