Summary of Appropriations and Revenues

**APPROPRIATIONS & OTHER EXPENDITURES**

- Total Appropriations of Town Meeting: $23,420,999.35
- Cherry Sheet Offsets: $10,982.00
- Overlay Deficit: $32,893.00
- State and County Charges: $32,893.00
- Allowance for Abatements & Exemptions: $86,268.94

**TOTAL** $23,569,414.74

**ANTICIPATED REVENUES**

- Property Tax Levy: $15,421,577.85
- State Distributions -
  - State Aid: $924,139.00
  - Veteran Reimbursements: $17,086.00
  - Exemption Reimbursements: $27,559.00
  - State Owned Land: $81,399.00
  - Public Libraries: $10,982.00
  - School Bldg Authority Payments: $864,461.00
- Motor Vehicle Excise: $1,150,000.00
- Meals Tax: $45,000.00
- Penalties & Interest on Taxes: $95,000.00
- Payment in Lieu of Taxes: $529,360.00
- Other Charges for Services: $657,461.00
- Fees: $80,000.00
- Other Revenues: $300,000.00
- Licenses and Permits: $175,000.00
- Fines and Forfeits: $16,000.00
- Investment Income: $5,000.00
- Miscellaneous Recurring: $4,863.00
- Free Cash: $201,447.54
- Other Available Funds: $197,998.51
- Enterprise Funds: $2,248,261.80
- Free Cash after July 1: $366,819.04

**TOTAL REVENUES** $23,569,414.74

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**How Your Tax Dollars Are Spent**

*Based on Operating Budgets*

<table>
<thead>
<tr>
<th>SERVICES/DEPARTMENTS</th>
<th>BUDGET%</th>
<th>BUDGET $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ambulance</td>
<td>3.19</td>
<td>657,022.00</td>
</tr>
<tr>
<td>Animal Control</td>
<td>18</td>
<td>37,733.66</td>
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<tr>
<td>Debt Service</td>
<td>11.70</td>
<td>2,408,794.83</td>
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<tr>
<td>Public Safety/Dispatch</td>
<td>2.18</td>
<td>448,966.26</td>
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<tr>
<td>Fire Protection</td>
<td>.89</td>
<td>183,713.46</td>
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<tr>
<td>General Expenses/Benefits</td>
<td>6.98</td>
<td>1,436,217.85</td>
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<td>General Government</td>
<td>4.28</td>
<td>880,637.15</td>
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<tr>
<td>Health/Human Services</td>
<td>.59</td>
<td>120,713.67</td>
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<tr>
<td>Inspectional Services</td>
<td>.56</td>
<td>116,002.77</td>
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<tr>
<td>Library/Cultural/Recreation</td>
<td>1.09</td>
<td>223,594.60</td>
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<tr>
<td>Police Protection</td>
<td>4.43</td>
<td>912,389.74</td>
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<tr>
<td>Public Works</td>
<td>6.06</td>
<td>1,247,585.34</td>
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<tr>
<td>Education</td>
<td>57.86</td>
<td>11,907,412.00</td>
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</table>

**TOTAL BUDGET** $20,580,783.33

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

<table>
<thead>
<tr>
<th>TOWN SERVICE</th>
<th>AVERAGE TAX $</th>
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</thead>
<tbody>
<tr>
<td>Ambulance</td>
<td>156.11</td>
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<tr>
<td>Animal Control</td>
<td>8.81</td>
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<tr>
<td>Debt Service</td>
<td>572.55</td>
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<tr>
<td>Emergency Com/Management</td>
<td>106.68</td>
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<tr>
<td>Fire Protection</td>
<td>43.55</td>
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<tr>
<td>General Expenses/Benefits</td>
<td>341.57</td>
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<tr>
<td>General Government</td>
<td>209.45</td>
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<tr>
<td>Health/Human Services</td>
<td>28.87</td>
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<tr>
<td>Inspectional Services</td>
<td>27.40</td>
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<tr>
<td>Library/Cultural/Recreation</td>
<td>53.34</td>
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<tr>
<td>Police Protection</td>
<td>216.79</td>
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<tr>
<td>Public Works</td>
<td>296.55</td>
</tr>
<tr>
<td>Education</td>
<td>2831.44</td>
</tr>
</tbody>
</table>

**TOTAL AVERAGE TAX BILL** $4,893.61

*(based on an average single family residence valuation of $269,918)*

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**Town of Rutland Valuation and Tax Summary**

Fiscal Year 2018

Prepared by the Board of Assessors

Jeffrey Gibbs, Chairman
Arthur Lincoln, Member
Kevin Jarvi, Member

Diane Peterson, Regional Assessor
Daymian Bartek, Administrative Assessor

Compliments of
The Rutland Board of Assessors
250 Main Street
Rutland, MA 01543
508-886-4101
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.

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 508-886-4101. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1, 2018). Mailed applications must be postmarked no later than 2/1/2018.

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

Applications for personal exemptions are due on December 15th, or within ninety days of the mailing of the 3rd quarter bill (March 30, 2018).

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204. (617-727-3100)