

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES	
Total Appropriations of Town Meeting	11,486,648.58
Cherry Sheet Offsets	12,839.00
Snow and Ice Deficit	0.00
State and County Charges	101,664.00
Allowance for Abatements & Exemptions	53,734.91
TOTAL	11,654,886.49
ANTICIPATED REVENUES	
Property Tax Levy	7,594,052.91
State Distributions -	
Chapter 70 Aid	328,719.00
Charter School Tuition Reimb	0.00
School Choice Receiving Tuition	0.00
School Lunch	0.00
Veteran Reimbursements	21,262.00
Exemption Reimbursements	12,687.00
Public Libraries	12,839.00
Unrestricted Gov Aid	606,339.00
School Bldg Authority Payments	0.00
State Owned Land Reimbursement	104,749.00
Total State Aid	1,086,595.00
Local-Non-property Tax Revenues (anticipated)	
Motor Vehicle Excise	590,449.00
Meals Tax	60,000.00
Room Tax	0.00
Penalties & Interest on Taxes	85,000.00
Payment in Lieu of Taxes	3,050.00
Other Charges	0.00
Fees	53,000.00
Rentals	1,920.00
Other Dept Revenue	1,000.00
Licenses and Permits	138,000.00
Fines and Forfeits	3,350.00
Investment Income	180,000.00
Misc Recurring Revenues	37.00
Misc Non-Recurring	0.00
Total Other Revenue	1,115,806.00
Other	
Community Preservation Funds	0.00
Free Cash	951,824.58
Other Available Funds	305,600.00
Enterprise Funds	601,008.00
TOTAL RECEIPTS & REVENUES	11,654,886.49

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Education	51.87%	5,229,533
Insurance & Retirement	11.82%	1,191,889
Public Safety	10.49%	1,057,926
General Government	10.12%	1,020,040
Public Works	8.60%	867,019
Council on Aging	1.12%	113,266
Inspectional Services	0.94%	95,195
Cultural & Recreation	2.65%	267,489
Debt Service	1.90%	191,109
Other Governmental	0.19%	19,301
Veterans Affairs	0.29%	29,065
(%s rounded)		
TOTAL APPROPRIATIONS		\$10,081,832

Approximate Cost of Services to the Average Single Family Homeowner

TOWN SERVICE	AVERAGE TAX \$
Education	\$2,306.28
Insurance & Retirement	\$525.64
Public Safety	\$466.56
General Government	\$449.85
Public Works	\$382.37
Council on Aging	\$49.95
Inspectional Services	\$41.98
Cultural & Recreation	\$117.97
Debt Service	\$84.28
Other Governmental	\$8.51
Veterans Affairs	\$12.82
TOTAL AVERAGE TAX BILL	\$4,446.20
AVERAGE SINGLE FAMILY	413,600

Compliments of
The West Brookfield Board of Assessors
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(508) 867-1421

Town of West Brookfield Valuation and Tax Summary

Fiscal Year 2026



Prepared by the Board of Assessors

Bill Mansfield, Chairman
Gail Camara-Marks, Member
Renee Adams-White, Member

David Manzello, Regional Tax Assessor
Renee Adams-White, Admin 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 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) 867-1421. 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 2, 2026). Mailed applications must be postmarked no later than 2/4/2026.

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 (April 1, 2026).

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).

Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1317	544,702,824
Condominiums	23	5,359,100
Mobile Homes and Other Res	12	4,429,000
Two Family Homes	45	18,450,800
Three Family Homes	14	5,685,200
Apartments 4 - 8 Units	10	8,520,200
Mixed Use	29	31,151,629
Vacant Land	750	18,636,502
Commercial	51	16,934,300
Industrial	22	13,107,000
Forest Lands - Chapter 61	30	107,288
Agricultural - Chapter 61A	66	1,417,195
Recreational - Chapter 61B	12	287,125
Personal Property	154	37,696,764
TOTAL TAXABLE		706,423,527
Exempt Property Valuation	171	36,534,762
TOTAL TAXABLE & EXEMPT		\$742,958,289

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2026	706,423,527.00	10.75	7,594,052.91
2025	660,053,521.00	10.78	7,115,376.96
2024	624,685,775.00	11.23	7,015,221.26
2023	570,906,625.00	11.99	6,845,170.43
2022	499,044,498.00	13.23	6,602,358.71
2021	457,000,442.00	14.03	6,411,716.20
2020	422,785,649.00	14.70	6,214,949.05
2019	376,949,451.00	15.67	5,906,797.90
2018	362,833,651.00	16.07	5,830,736.77
2017	345,241,815.00	16.06	5,544,583.55
2016	342,385,853.00	15.51	5,310,404.58