

## Summary of Appropriations and Revenues

<b>APPROPRIATIONS &amp; OTHER EXPENDITURES</b>	
Total Appropriations of Town Meeting	9,893,220.50
Cherry Sheet Offsets	175,977.00
Snow and Ice Deficit	0.00
State and County Charges	13,309.00
Allowance for Abatements & Exemptions	35,040.90
<b>TOTAL</b>	<b>10,117,547.40</b>
<b>ANTICIPATED REVENUES</b>	
<b>Property Tax Levy</b>	<b>7,004,487.90</b>
<b>State Distributions -</b>	
Chapter 70 Aid	422,288.00
Charter School Tuition Reimb	0.00
School Choice Receiving Tuition	169,384.00
School Lunch	0.00
Veteran Reimbursements	279.00
Exemption Reimbursements	11,941.00
Public Libraries	6,593.00
Unrestricted Gov Aid	222,204.00
School Bldg Authority Payments	0.00
State Owned Land Reimbursement	28,678.00
<b>Total State Aid</b>	<b>861,367.00</b>
<b>Local-Non-property Tax Revenues (anticipated)</b>	
Motor Vehicle Excise	240,000.00
Meals Tax	500.00
Room Tax	3,000.00
Penalties & Interest on Taxes	29,000.00
Payment in Lieu of Taxes	500.00
Other Charges-Solid Waste	50,000.00
Fees	10,000.00
Rentals	0.00
Other Dept Revenue	0.00
Licenses and Permits	0.00
Fines and Forfeits	1,000.00
Investment Income	20,000.00
Medicaid Reimbursement	6,000.00
Misc Recurring Revenues	93,887.00
Misc Non-Recurring	0.00
<b>Total Other Revenue</b>	<b>453,887.00</b>
<b>Other</b>	
Community Preservation Funds	1,112,529.00
Free Cash	348,963.93
Other Available Funds	336,312.57
Enterprise Funds	0.00
<b>TOTAL RECEIPTS &amp; REVENUES</b>	<b>10,117,547.40</b>

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Education	63.48%	5,069,617
Insurance, Retirement, Othr Govt	8.59%	686,060
Public Safety	7.85%	626,925
General Government	5.51%	439,840
Public Works	7.09%	565,808
Human Services	0.39%	31,091
Cultural & Recreation	1.54%	123,075
Debt Service	3.99%	318,848
Town Bldgs	1.56%	124,346
(%s rounded)		
<b>TOTAL APPROPRIATIONS</b>		<b>\$7,985,610</b>

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

TOWN SERVICE	AVERAGE TAX \$
Education	\$4,984.52
Insurance, Retirement, Othr Govt	\$674.54
Public Safety	\$616.40
General Government	\$432.46
Public Works	\$556.31
Human Services	\$30.57
Cultural & Recreation	\$121.01
Debt Service	\$313.50
Town Bldgs	\$122.26
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$7,851.57</b>
<b>AVERAGE SINGLE FAMILY</b>	<b>500,100</b>
<b>Tax Rate</b>	<b>15.70</b>

*Compliments of*  
The Leverett Board of Assessors  
9 Montague Road  
Leverett, MA 01054  
(413) 548-4945

# Town of Leverett Valuation and Tax Summary

Fiscal Year 2026



Prepared by the Board of Assessors

James Staros, Chairman  
Catherine Ford-Marks, Member  
Sam Black, Member

Abigail Greene, Associate Tax Assessor  
Linda Bevan, 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 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) 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 3<sup>rd</sup> 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 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> 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	661	330,568,825
Condominiums	4	1,282,200
Mobile Homes and Other Res	31	9,960,100
Two Family Homes	32	13,768,400
Three Family Homes	0	000
Apartments 4 - 8 Units	1	470,200
Mixed Use	2	27,590,500
Vacant Land	205	13,443,500
Commercial	5	1,415,400
Industrial	10	601,000
Forest Lands - Chapter 61	81	537,721
Agricultural - Chapter 61A	17	72,067
Recreational - Chapter 61B	46	608,919
Personal Property	17	45,826,894
<b>TOTAL TAXABLE</b>		<b>446,145,726</b>
Exempt Property Valuation	118	28,581,200
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$ 474,726,926</b>

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

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2026	446,145,726.00	15.70	7,004,487.90
2025	423,515,356.00	15.18	6,428,963.10
2024	393,515,297.00	15.72	6,186,060.47
2023	372,671,388.00	16.02	5,970,195.64
2022	304,634,462.00	18.84	5,739,313.27
2021	286,207,764.00	19.73	5,646,879.19
2020	271,439,014.00	20.49	5,561,785.40
2019	258,480,862.00	20.89	5,399,665.20
2018	252,509,818.00	21.05	5,315,331.67
2017	253,947,739.00	20.95	5,320,205.14