

## Summary of Appropriations and Revenue

APPROPRIATIONS & OTHER EXPENDITURES	
Total Appropriations of Town Meeting	53,573,449.55
Cherry Sheet Offsets	269,768.00
Snow and Ice Deficit	0.00
State and County Charges	1,181,169.00
Allowance for Abatements & Exemptions (rounded)	313,370.02
<b>TOTAL</b>	<b>55,337,756.57</b>
<b>ANTICIPATED REVENUES</b>	
<b>Property Tax Levy</b>	<b>30,743,674.72</b>
<b><i>State Distributions -</i></b>	
Chapter 70	12,453,663
Charter School Tuition Reimb	127,067.00
School Choice Receiving Tuition	228,735.00
School Lunch	0.00
Veteran Reimbursements	93,456.00
Exemption Reimbursements	116,491.00
State Owned Land	16,987
Public Libraries	41,033.00
Unrestricted Gov Aid	2,559,782.00
School Bldg Authority Payments	0.00
SubTotal	15,637,214.00
<b><i>Local-Non-property Tax Revenues (anticipated)</i></b>	
Motor Vehicle Excise	1,975,000.00
Meals Tax	230,000.00
Room Tax	0.00
Cannabis Tax	150,000.00
Penalties & Interest on Taxes	150,000.00
Payment in Lieu of Taxes	0.00
Other Charges	201,871.00
Rentals	196,000.00
Other Dept Revenues	85,000.00
Licenses and Permits	236,500.00
Fines and Forfeits	51,500.00
Investment Income	150,000.00
Medicaid Reimbursement	200,000.00
Misc Recurring	4,000.00
Misc Non-Recurring	38,639.30
SubTotal	3,668,510.30
<b><i>Other</i></b>	
Community Preservation Funds	0.00
Free Cash	2,799,870.00
Other Available Funds	1,911,854.55
Enterprise Funds	576,633.00
<b>TOTAL RECEIPTS &amp; REVENUES</b>	<b>24,594,081.85</b>

## How Your Tax Dollars Are Spent

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
GENERAL GOVERNMENT	6.37%	3,164,914
PUBLIC SAFETY	11.52%	5,721,868
PUBLIC WORKS	8.45%	4,198,116
HUMAN SERVICES	0.75%	370,586
CULTURE AND RECREATION	1.84%	911,877
DEBT SERVICE	2.86%	1,422,466
EMPLOYEE BENEFITS	21.39%	10,620,324
SEWER ENTERPRISE	0.90%	445,721
WATER ENTERPRISE	0.16%	80,912
EDUCATION	45.76%	22,724,941
<b>TOTAL APPROPRIATIONS</b>	<b>100.00%</b>	<b>\$49,661,725</b>
( %'s rounded )		

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

TOWN SERVICE	AVERAGE TAX \$
GENERAL GOVERNMENT	\$330.94
PUBLIC SAFETY	\$598.30
PUBLIC WORKS	\$438.97
HUMAN SERVICES	\$38.75
CULTURE AND RECREATION	\$95.35
DEBT SERVICE	\$148.74
EMPLOYEE BENEFITS	\$1,110.51
SEWER ENTERPRISE	\$46.61
WATER ENTERPRISE	\$8.46
EDUCATION	\$2,376.22
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$5,192.86</b>
Average Single Family	12.23
	424,600

# Town of Oxford Valuation and Tax Summary

## Fiscal Year 2026



Prepared by the Board of Assessors

Mary Petro, Chairman  
Robert Fike, Member  
Claire Wilson, Member

David Manzello, Regional Tax Assessor  
Mary Petro, Assistant Assessor  
Lori Frascolla, Senior Clerk

*Compliments of*  
The Oxford Board of Assessors  
325 Main Street  
Oxford, MA 01540  
508-987-6038 x1051

## 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 508-987-6038 x1051. 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 actual bill (April 1, 2026). Mailed applications must be postmarked no later than 4/1/2026.

## 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:

- Senior (41C)
- Blind (37)
- Seniors-Surviving Spouse Minors (17D)
- Disabled Veteran (22)
- Senior Tax Work off

Applications for personal exemptions are due on December 1, or within ninety days of the mailing of the Actual bill (April 1).

## 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	3,768	1,599,731,455
Condominiums	582	167,658,200
Mobile Homes and Other Res	35	20,458,500
Two Family Homes	206	92,131,400
Three Family Homes	22	9,223,500
Apartments 4 - 8 Units	40	41,435,300
Mixed Use	58	54,687,206
Vacant Land	547	25,140,600
Commercial	199	141,070,900
Industrial	185	193,000,600
Forest Lands - Chapter 61	44	117,928
Agricultural - Chapter 61A	74	441,466
Recreational - Chapter 61B	26	1,155,700
Personal Property	172	85,786,500
<b>TOTAL TAXABLE</b>	<b>2,432,039,255</b>	
Exempt Property Valuation	253	109,387,500
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$2,541,426,755</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	2,432,039,255	12.23/14.54	30,743,674.72
2025	2,283,385,726	12.67/14.23	29,540,964.38
2024	2,123,063,614	13.48	28,618,897.51
2023	2,011,087,200	13.64	27,431,229.41
2022	1,629,494,675	16.16	26,332,633.95
2021	1,538,901,475	16.53	25,438,041.39
2020	1,477,872,675	16.66	24,621,358.76
2019	1,375,325,535	17.03	23,421,793.86
2018	1,303,353,185	17.27	22,508,909.51
2017	1,279,266,985	16.85	21,555,648.71
2016	1,273,705,685	16.93	21,563,837.25
2015	1,265,007,135	15.79	19,974,462.67
2014	1,283,501,235	15.00	19,252,518.53
2013	1,269,981,585	14.45	18,351,233.91
2012	1,279,510,710	13.89	17,772,403.76