

Who pays the surcharge?

The Community Preservation Surcharge (C.P.F.) is paid by residential property owners.

How does the surcharge calculation work?

The calculation of the 3% Surcharge is demonstrated below using the following example:

C.P.A. Surcharge Example Using Fiscal Year 2010 Assessment and Tax Rate for estimation purposes only

FY10 Assessment		\$683,800
FY10 RATE		\$16.08
FY10TAX		\$10,995.04
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C.P.A Residential Exemption		-\$100,000
C.P.A Taxable Value		\$583,800
C.P.A Tax Basis		\$9,387.50
C.P.A. Surcharge	3.0%	\$281.62

Are there exemptions to the Surcharge?

- The first \$100,000 of taxable residential value is exempt.
- Any residential property entitled to abatement or statutory exemption is automatically entitled to a proportional C.P.F. exemption.

What are the requirements for full C.P.F. Exemption?

To qualify for this exemption for fiscal year 2011 you must meet certain income requirements based on 2009 income. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2010**.
- Over 60 years** of age with annual income not exceeding the following for your size household:

Senior (Age 60+) Household Size	Moderate Income Annual Income Limit
1	\$64,330
2	\$73,520
3	\$82,710
4	\$91,900
5	\$99,252
6	\$106,604
7	\$113,956
8	\$121,308

- Under 60 years** of age with annual income not exceeding the following for your size household:

Non-Senior Household Size	Low Income Annual Income Limit
1	\$51,464
2	\$58,816
3	\$66,168
4	\$73,520
5	\$79,402
6	\$85,283
7	\$91,165
8	\$97,046

The Community Preservation Act which was adopted by Sudbury voters in March of 2002 establishes a funding source financed by surcharge revenues, and the Commonwealth of Mass. (with matching funds), for the purpose of open space, historical preservation and community housing projects and purchases.

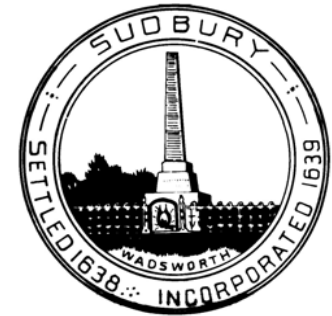
Applications

An application for exemption from the C.P.F. Surcharge based on income must be filed annually with the Board of Assessors. If you believe you are eligible please contact the Assessors Office: 978-639-3393.
278 Old Sudbury Rd.
Sudbury, Mass. 01776
Flynn Building

The filing of the application does not stay the collection of the tax.

BOARD OF ASSESSORS

Taxpayer Information Guide
Fiscal Year 2011
Community



Preservation Fund