

Who pays the surcharge?

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

How does the surcharge calculation work?

Please refer to the following sample calculation.

****Our C.P.F. Surcharge example depicts the (latest) Average Single Family Residential Assessment and Estimated Tax Rate**

**Assessed Value	\$621,400
**FY12 Tax Rate	\$17.60
FY12 Tax	\$10,936.64
C.P.A Residential Exemption	-\$100,000
C.P.A Taxable Value	\$521,400
C.P.A Tax Basis	\$9,176.64
C.P.A. Surcharge 3.0%	\$275.30

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 2012 you must meet certain income requirements based on 2010 income. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2011**.
- Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits

FY 11 HUD AWM (Area Wide Median Income)

96,500

Senior (Age 60+)	Household Size	Factor	Moderate Income Annual Income Limit
1	1	0.7	\$67,550
2	1	0.8	\$77,200
3	1	0.9	\$86,850
4	1	1	\$96,500
5	1	1.08	\$104,220
6	1	1.16	\$111,940
7	1	1.24	\$119,660
8	1	1.32	\$127,380

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

Non-Senior Household Size	factor	Low Income Annual Income Limit
1	0.8	0.7 \$54,040
2	0.8	0.8 \$61,760
3	0.8	0.9 \$69,480
4	0.8	1 \$77,200
5	0.8	1.08 \$83,376
6	0.8	1.16 \$89,552
7	0.8	1.24 \$95,728
8	0.8	1.32 \$101,904

***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
Assessor's 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.

TOWN OF SUDBURY BOARD OF ASSESSORS

***Taxpayer Information Guide
Fiscal Year 2012
Community***



Preservation Fund