

## 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 a typical Residential Assessment and the 2013 Residential Tax Rate**

**Assessed Value	\$621,400
**FY13 Tax Rate	\$17.99
FY13 Tax	\$11,178.99
C.P.A Residential Exemption	<b>-\$100,000</b>
C.P.A Taxable Value	\$521,400
C.P.A Tax Basis	\$9,379.99
C.P.A. Surcharge 3.0%	\$281.40

## 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 2013 you must meet certain income requirements based on **2011 income**. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2012**.
- **Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits  
FY 12 HUD AWMI (Area Wide Median Income)  
**97,800**

Senior (Age 60+) Household Size	Factor	Moderate Income Annual Income Limit
1	0.7	\$ 68,460
2	0.8	\$ 78,240
3	0.9	\$ 88,020
4	1	\$ 97,800
5	1.08	\$ 105,624
6	1.16	\$ 113,448
7	1.24	\$ 121,272
8	1.32	\$ 129,096

- **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 \$54,768
2	0.8	0.8 \$62,592
3	0.8	0.9 \$70,416
4	0.8	1 \$78,240
5	0.8	1.08 \$84,499
6	0.8	1.16 \$90,758
7	0.8	1.24 \$97,018
8	0.8	1.32 \$103,277

***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.***

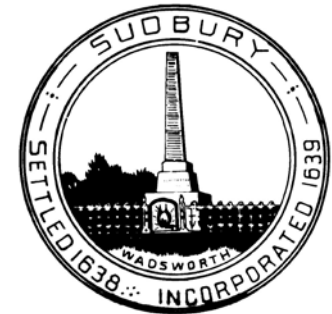
### ***Applications***

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 2013  
Community***



***Preservation Fund***