

## 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+)<br>Household Size | Factor | Moderate Income<br>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<br>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.***

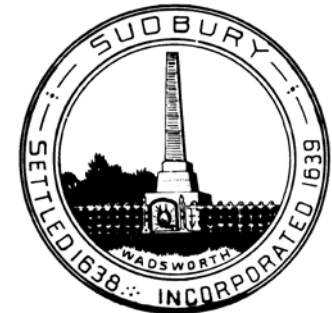
### ***Applications***

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***