

## 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 at the 2016 Residential Tax Rate**

**Assessed Value		\$621,400
**FY16 Tax Rate		\$17.80
FY16 Tax		\$11,060.92
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C.P.A Residential Exemption		-\$100,000
C.P.A Taxable Value		\$521,400
C.P.A Tax Basis		\$9,280.92
C.P.A. Surcharge	3.0%	\$278.43
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## 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 2016 you must meet certain income requirements based on **2014 income**. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2015**.
- **Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits  
2015 HUD AWMI (Area Wide Median Income)  
**98,500**

Senior (Age 60+) Household Size		Factor	Moderate Income Annual Income Limit
1	1	0.7	\$68,950
2	1	0.8	\$78,800
3	1	0.9	\$88,650
4	1	1	\$98,500
5	1	1.08	\$106,380
6	1	1.16	\$114,260
7	1	1.24	\$122,140
8	1	1.32	\$130,020

- **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 \$55,160
2	0.8	0.8 \$63,040
3	0.8	0.9 \$70,920
4	0.8	1 \$78,800
5	0.8	1.08 \$85,104
6	0.8	1.16 \$91,408
7	0.8	1.24 \$97,712
8	0.8	1.32 \$104,016

***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**

***Fiscal Year 2016***



***Community  
Preservation Fund***