

## 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 2019 Residential Tax Rate**

**Assessed Value		\$726,900
**FY19 Tax Rate		\$17.91
FY19 Tax		\$13,019
C.P.A Residential Exemption (\$100,000 off valuation)		\$726,900 less \$100,000
C.P.A Taxable Value		\$626,900
C.P.A Tax Basis		\$11,227
C.P.A. Surcharge	3.0%	\$336.83

## Are there exemptions to the Surcharge?

- The first \$100,000 of taxable residential value is exempt from the Surcharge calculation.
- 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 2020 you must meet certain income requirements based on **2018 income**. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2019**.
- Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits  
2019 HUD AWMI (Area Wide Median Income)  
113,300

Senior (Age 60+) Household Size	Factor	Moderate Income Annual Income Limit
1	1 0.7	\$79,310
2	1 0.8	\$90,640
3	1 0.9	\$101,970
4	1 1	\$113,300
5	1 1.08	\$122,364
6	1 1.16	\$131,428
7	1 1.24	\$140,492
8	1 1.32	\$149,556

- 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 \$63,448
2	0.8	0.8 \$72,512
3	0.8	0.9 \$81,576
4	0.8	1 \$90,640
5	0.8	1.08 \$97,891
6	0.8	1.16 \$105,142
7	0.8	1.24 \$112,384
8	0.8	1.32 \$119,645

*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 2020  
Community  
Preservation Fund***



**Application Deadline  
April 1, 2020**