

## 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 2021 Residential Tax Rate**

**Assessed Value		\$726,900
**FY21 Tax Rate		\$18.83
FY21 Tax		\$13,688
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		\$11,805
C.P.A. Surcharge	3.0%	\$354.15

## 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 2022 you must meet certain income requirements based on 2020 income. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2021**.
- Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits  
2021 HUD AWMI (Area Wide Median Income)  
120,800

Senior (Age 60+) Household Size	Factor	Moderate Income Annual Income Limit
1	0.7	\$84,560
2	0.8	\$96,640
3	0.9	\$108,720
4	1	\$120,800
5	1.08	\$130,464
6	1.16	\$140,128
7	1.24	\$149,792
8	1.32	\$159,456

- 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 \$67,648
2	0.8	0.8 \$77,312
3	0.8	0.9 \$86,976
4	0.8	1 \$96,640
5	0.8	1.08 \$104,371
6	0.8	1.16 \$112,102
7	0.8	1.24 \$119,834
8	0.8	1.32 \$127,565

*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 timely with the Board of Assessors. If you believe you are eligible for exemption please contact the Office for an application by phone: 978-639-3393 or by email: [assessors@sudbury.ma.us](mailto:assessors@sudbury.ma.us)

**TOWN OF SUDBURY  
BOARD OF ASSESSORS**

***Fiscal Year 2022  
Community***



***Preservation Fund***

**Application Deadline  
April 1, 2022**