



**TOWN OF BOXBOROUGH
TOWN ASSESSOR
Taxpayer Information Guide**

**Fiscal Year 2015
Community Preservation Act**

The Community Preservation Act (CPA) was adopted by Boxborough voters at Annual Town Meeting on May 20, 2014, and by ballot vote on November 4, 2014.

The Act establishes a Community Preservation Fund financed by property tax surcharges and matching revenues from the Commonwealth of Massachusetts. The Act provides new funding sources which can be used to address core community concerns:

- Restore and preserve historic properties
- Help meet local families' housing needs
- Acquire and preserve open space for recreation and conservation
- Protect scenic areas
- Protect farm land and forests from future development

CPA gives the community the opportunity to determine its priorities, plan for its future, and have funds to make those plans happen. A Community Preservation Committee composed of local citizens will make recommendations on the use of the funds.

Who pays the surcharge?

The Community Preservation Act Surcharge (CPA) is paid by real property owners.

How is the surcharge calculated?

The 1% surcharge is calculated as follows (using the average Boxborough single-family assessment, and the FY2015 tax rate):

| | |
|----------------------------|-------------------|
| <i>FY 2015 Assessment</i> | \$531,400 |
| <i>FY 2015 Tax Rate</i> | \$16.65 |
| <i>FY 2015 Tax</i> | \$8,847.81 |
| <i>CPA Surcharge of 1%</i> | \$88.48 |
| TOTAL ANNUAL BILL | \$8,936.29 |

The annual tax rate is \$16.65 per \$1,000 of the property assessment. The surcharge is 1% of the tax amount, which is then added to the tax amount to reach the TOTAL ANNUAL BILL.

For FY 2015, the surcharge will be split into two payments: one half will be included in the third quarter tax bill (due February 2, 2015), and the second half will be included in the fourth quarter tax bill (due May 1, 2015). For subsequent years, the surcharge will be split over the four quarterly bills.

Are there exemptions to the surcharge?

- An application-based full CPA exemption is available to moderate-income seniors and low-income residents, as explained below.
- Any residential property owner entitled to an abatement or statutory exemption is automatically entitled to a proportional reduction in the CPA surcharge.

What are the requirements for a full CPA exemption?

To qualify for an exemption for FY 2015, residential property owners must meet:

- Age and residence requirements as of January 1, 2014
- Income requirements based on **2013 income**

There are two categories of income limits¹:

Over 60 years of age with annual income not exceeding the limit for your size household

| Household Size | Annual Income Limit |
|----------------|---------------------|
| 1 | \$65,870 |
| 2 | \$75,280 |
| 3 | \$84,693 |
| 4 | \$94,400 |
| 5 | \$101,628 |
| 6 | \$109,156 |

Under 60 years of age with annual income not exceeding the limit for your size household

| Household | |
|-----------|---------------------|
| Size | Annual Income Limit |
| 1 | \$52,696 |
| 2 | \$60,224 |
| 3 | \$67,752 |
| 4 | \$75,280 |
| 5 | \$81,302 |
| 6 | \$87,325 |

How do I apply for a full exemption?

An application for exemption from the CPA surcharge must be filed annually with the Assessor’s Office. Supporting documentation is required which will help the Assessor make a determination of your eligibility for this exemption. A birth certificate and copies of your 2013 income tax returns must be included with your application. All documentation is **NOT** open to public inspection and will be kept private.

Note that filing an application does not relieve the taxpayer from paying the surcharge while the application is being reviewed. If an application is approved, the taxpayer will receive a refund of amounts already paid.

If you believe you are eligible for a full exemption, contact the Assessor’s Office, 29 Middle Road, Boxborough, MA 01719; Call 978-264-1720; Email randerson@boxborough-ma.gov. The Assessor’s Office is open Monday 8am – 7pm, and Tuesday – Thursday 8am – 4pm.

¹ Calculation of Income Limits based on HUD AVMI (Housing Urban Development – Area Wide Median Income) of \$94,100.