



TOWN OF BOXBOROUGH
TOWN ASSESSOR Taxpayer
Information Guide
Fiscal Year 2025
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 makes recommendations on the use of the funds.

Who pays the surcharge?

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

How is the surcharge calculated?

The 1% surcharge is calculated as follows (using the average Boxborough single-family assessment, and the FY2024 tax rate):

<i>FY 2024 Assessment</i>	\$844,900
<i>FY 2024 Tax Rate</i>	\$14.99
<i>FY 2024 Tax</i>	\$12,665.05
<i>CPA Surcharge of 1%</i>	\$126.65
TOTAL ANNUAL BILL	\$12,538.40

The annual tax rate is \$14.99 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. The surcharge is 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 2023 residential property owners must meet:

- Age and residence requirements as of **January 1, 2023**
- Income requirements based on **2022 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	\$104,510
2	\$119,440
3	\$134,370
4	\$149,300
5	\$161,244

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

Household Size	Annual Income Limit
1	\$83,608
2	\$95,552
3	\$107,496
4	\$119,440
5	\$128,995

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 copy of birth certificate and copies of your 2022 Federal and State income tax returns must be included with your application. For those who didn't file 1040 tax forms for calendar year 2022, documentation of all household income sources are required.

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 assessor@boxborough-ma.gov. The Assessor's Office is open Monday -Thursday 8am-4pm.

¹ Calculation of Income Limits based on HUD AVMI (Housing Urban Development – Areawide Median Income for a Family of Four) of \$149,300.