

## Who pays the surcharge?

The owners of residential property pay the Community Preservation Act (CPA) surcharge.

## How does the surcharge calculation work?

For residential property owners, the surcharge is calculated as 1% of the product of the net assessed property value and the tax rate. The net assessed property value is the total property value annually established by the Board of Assessors less the \$100,000 exemption in value adopted by the Town.

An example of a tax bill and surcharge calculation is shown below using Littleton's fiscal year 2007 (FY2007) median single family home assessed value and the FY2007 tax rate. Your FY2008 tax bill and surcharge will be based on FY2008 tax rate and FY2008 values.

Tax Bill Calculation Example		
(a)	FY06 sample single family home assessed value	<b>\$450,000</b>
(b)	FY07 tax rate	<b>\$12.11 per \$1,000 of assessed value</b>
(c)	FY06 property tax (a) x (b)	<b>\$5,449.50</b>
CPA Surcharge Calculation Example		
(d)	CPA Residential Exemption	<b>\$100,000</b>
(e)	CPA Taxable Value (a) - (d)	<b>\$350,000</b>
(f)	CPA Tax Basis (b) x (e)	<b>\$4,238.50</b>
(g)	CPA Surcharge Percentage	<b>1%</b>
(h)	CPA Surcharge (f) x (g)	<b>\$42.38</b>
<b>Total Tax Bill with CPA (c)+(h) \$5,491.88</b>		

## When will I see the surcharge on my tax bill?

The surcharge will be shown on each quarterly tax bill. The amount shown for the 1<sup>st</sup> and 2<sup>nd</sup> quarters (issued 7/01/07 and 10/01/07 respectively) were estimated and will be based on a preliminary FY2008 tax bill. The 3rd and 4th quarter bills (issued 1/01/08 and 4/01/08 respectively) will reflect your actual surcharge net of estimated 1<sup>st</sup> and 2<sup>nd</sup> quarter payments. The actual surcharge will be based on the FY2008 tax rate and FY2008 assessed values to be established late fall, 2007.

## Are there exemptions to the surcharge?

- The first \$100,000 of taxable residential value is exempt.
- An application-based full CPA exemption is available to moderate-income seniors and low-income residents, as explained below.
- Because the CPA surcharge is calculated as 1% of your property tax, any reduction in your FY08 property tax due to an abatement or exemption approved by the Board of Assessors will result in a recalculation of your surcharge and a credit against the subsequent quarter's tax bill.

## What are the requirements for full CPA exemption?

To qualify for this exemption in FY2008, you must meet certain income thresholds as prescribed by state law. The thresholds for FY08 are based on 2006 income. An application must be completed and filed with the Assessors' Office.

Supporting documentation is required which will help the Board of Assessors make a determination of your eligibility for this exemption. A birth certificate or current driver's license must be included with your application. Copies of 2006 federal and state income tax returns may be requested to verify income for each household member.

Age and residence requirements must be met as of **January 1, 2007**. The income limits for FY2008 for those 60 years and older and those under 60 years are shown below.

### Eligibility: under 60 years of age

Household Size	Annual Income Limit
1	46,144
2	52,736
3	59,328
4	65,920
5	71,194
6	76,467
7	81,741
8	87,014

### Eligibility: 60 years of age or older

Household Size	Annual Income Limit
1	57,680
2	65,920
3	74,160
4	82,400
5	88,992
6	95,584
7	102,176
8	108,768

Income limits will be revised each year based on the Area-Wide Median Income determined by the U.S. Department of Housing and Urban Development

## Community Preservation Act (CPA) Surcharge Exemptions

Did you know?

<http://www.littletonma.org>

On the Town's website you can:

- View the assessed value of your house in the Assessors' online database of property records
- Find dates and times for scheduled public meetings and community events
- View Transfer Station regulations, hours of operation and sticker fees
- View warrants for upcoming elections and see results after votes are counted
- Read municipal announcements of current events

An application for exemption from the CPA Surcharge based on income **must be filed annually with the Board of Assessors.**

If you believe you are eligible, please contact the Assessors' Office at:

Town Hall  
37 Shattuck St  
Littleton, MA 01460  
978-952-2309

The Assessors' Office is open  
Monday through Friday: 9:00am –  
3:00pm

**Note: the filing of an exemption application does not relieve a taxpayer from paying the surcharge while the application is being reviewed. If an application is approved, you will be refunded amounts already paid.**



### TOWN OF LITTLETON BOARD OF ASSESSORS

Taxpayer Information Guide

## Fiscal Year 2008 Community Preservation Act

**The Community Preservation Act (CPA) was adopted by Littleton voters on May 12, 2007.**

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:

- acquire and preserve open space, parks and conservation land,
- protect public drinking water supplies, and scenic areas,
- protect farm land and forests from future development,
- restore and preserve historic properties,
- help meet local families' housing needs

This gives the community the opportunity to determine its priorities, plan for its future, and have the funds to make those plans happen. A Community Preservation Committee composed of local citizens will make recommendation on the use of the funds. Questions regarding the Community Preservation Act should be directed to the Board of Selectmen's Office at 978-952-2311.