

Did you know?

www.medfordma.org

On the City's website, you can:

- View the assessed value of your house and Assessor's maps.
- Find dates and times for scheduled public meetings and community events
- Sign up for city alerts
- Find information about Schools, Library, and other City departments and Boards
- Find municipal announcements of current events
- Access forms, documents and various departmental applications

Community Preservation Act (CPA) Exemptions

An application for exemption from the CPA Surcharge based on your income must be filed annually with the Assessor's Office.

Determination of exemption from the CPA surcharge is based solely on your annual household income; assets are not considered. *All information provided will be kept confidential.*



**CITY OF MEDFORD
Board of Assessors
Taxpayer Information Guide**

**Fiscal Year 2017
Community Preservation Act**

The Community Preservation Act (CPA) was adopted by Medford voters by ballot vote on November 2, 2015.

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 natural resource areas
- Improve parks, trails, and outdoor recreation facilities

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 Commission 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 surcharge is calculated as follows (using an average residential property assessment as an example):

Average Property Assessment	\$400,000
FY 2017 Residential Tax Rate	\$11.19
FY 2017 Tax	\$4,476
Exemption from CPA	\$100,000
CPA Surchargeable Value	\$300,000
Portion of Tax Bill Surcharged	\$3,357
CPA Surcharge of 1.5%	\$50.36
TOTAL ANNUAL BILL	\$4,526.36

When will I see the surcharge on my bill?

For FY 2017, the surcharge will be shown in each quarterly tax bills. The amounts shown for the 1st and 2nd quarters (issued July 1 and October 1, 2016) are preliminary and based on the previous years bill. The 3rd and 4th quarter bills (issued on January 1 and April 1, 2017) will reflect your actual surcharge with the FY2017 assessments and tax rates.

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 who received an abatement or statutory exemption is automatically entitled to a proportional reduction in the CPA surcharge.

What are the requirements for a CPA exemption?

To qualify for an exemption for FY 2017, residential property owners must meet:

- Age and residence requirements as of January 1, 2016
- Income requirements based on 2015 income

There are two categories of income limits¹:

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

Household Size	Over Age 60 Income Limit	Under Age 60 Income Limit
1	\$68,670	\$54,936
2	\$78,480	\$62,784
3	\$88,290	\$70,632
4	\$98,100	\$78,480
5	\$105,948	\$84,758
6	\$113,796	\$91,037
7	\$121,644	\$97,315
8	\$129,492	\$103,594

How do I apply for a 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 Board of Assessors make a determination of your eligibility for this exemption. A birth certificate and copies of your 2015 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 - Room 109
 85 George P. Hassett Drive, Medford, MA 02155
 (781) 393-2435
 assessors@medford.org

The Assessor’s Office is open:
 Monday, Tuesday, Thursday:
 8:30am – 4:30m
 Wednesday: 8:30am – 7:30pm
 Friday: 8:30am - 12:30pm

¹ Calculation of Income Limits based on 2016 HUD AMI (Area Median Income - Housing Urban Development) of \$98,100 for a family of four.