

CPA EXEMPTION INFORMATION.

The Community Preservation Act (CPA) is a surcharge which is added to the property tax to support local conservation and/or development projects. Depending on the owners household income, they may be eligible for an exemption from the tax. The following tables show the allowable net household income to qualify for the CPA exemption. These tables are based on an area wide median income of \$74,300 from HUD*.

net household income limits under age 60

Household size	Age <600
1	\$ 41,608.00
2	\$ 47,552.00
3	\$ 53,496.00
4	\$ 59,440.00
5	\$ 64,195.20
6	\$ 68,950.40
7	\$ 73,705.60
8	\$ 78,460.80

net household income limits over age 60

Household size	Age 60 and over
1	\$ 52,010.00
2	\$ 59,440.00
3	\$ 66,870.00
4	\$ 74,300.00
5	\$ 80,244.00
6	\$ 86,188.00
7	\$ 92,132.00
8	\$ 98,076.00

Applications for the CPA exemption must be accompanied with copies of the federal income tax return for 2014 and received by assessors no later than March 30, 2016.

All exemption and abatement forms are available through links on our website www.shutesbury.org/assessor.

*www.huduser.org