

## Community Preservation Act (CPA) Exemption Guidelines

The CPA exemption will eliminate the Community Preservation Surcharge on your Real Estate tax bill. **However you must apply each year.**

The CPA surcharge is based on the fiscal year FY'12, which begins on July 1, 2011. There are no asset requirements to qualify for the exemption. Income limitations for eligible seniors and non-seniors are calculated based on the "Area Wide Median Income for Wayland" established by HUD. The applicable income limitations are listed on the reverse side of this sheet.

Please complete the following sections on your applications; incomplete applications will delay the process.

- Section A: The three (3) questions referring to age, legal residence and property ownership are as-of January 1, 2011.
- Section C: The household Members to be listed here are as-of January 1, 2011.
- Section D: The household expenses included in this section is for the **preceding calendar year (2010).**
- Section E: The Income included in this section is for the **preceding calendar year (2010) and includes the gross income of ALL persons residing in the household.** Be sure to include all household members listed in Section C.

A copy of your signed and dated 2010 Federal Income Tax form must accompany the CPA exemption application. If no 2010 Federal Income Tax form was filed, include a signed and dated copy of your 2010 Massachusetts Income Tax form. If neither 2010 Federal or Massachusetts tax forms were filed please complete the affidavit provided and include it with your application.

The Assessors office can be reached at 508 358 3788.

Hours are: Monday 8am – 7pm  
Tuesday to Friday 8am – 12:30pm

\*\*\*\* Please note that town offices are closed on most Government holidays.

COMMUNITY PRESERVATION SURCHARGE  
LOW/MODERATE INCOME EXEMPTION

**Area Wide Median Income for Wayland for fiscal year 2012 is \$96,500**

Annual Income Limit by Household Type and Size

US HUD AWMI = Area wide median income\*\* issued by HUD in March before FY begins

Round all calculations to nearest \$50.00

**Household Type: Property owned by senior (60 or older)**

Household Size	Annual Income Limit	WAYLAND
1	(1.00 x US HUD AWMI) x .70	\$67,550
2	(1.00 x US HUD AWMI) x .80	\$77,200
3	(1.00 x US HUD AWMI) x .90	\$86,850
4	(1.00 x US HUD AWMI)	\$96,500
5	(1.00 x US HUD AWMI) x 1.08	\$104,220
6	(1.00 x US HUD AWMI) x 1.16	\$111,940
7	(1.00 x US HUD AWMI) x 1.24	\$119,660
8	(1.00 x US HUD AWMI) x 1.32	\$127,380

**Household Type: Property owned by non-senior (under 60)**

**Area wide median income is \$77,200**

Household Size	Annual Income Limit	Wayland
1	(.80 x US HUD AWMI) x .70	\$54,040
2	(.80 x US HUD AWMI) x .80	\$61,760
3	(.80 x US HUD AWMI) x .90	\$69,480
4	(.80 x US HUD AWMI)	\$77,200
5	(.80 x US HUD AWMI) x 1.08	\$83,376
6	(.80 x US HUD AWMI) x 1.16	\$89,552
7	(.80 x US HUD AWMI) x 1.24	\$95,728
8	(.80 x US HUD AWMI) x 1.32	\$101,904

Available at [www.huduser.org](http://www.huduser.org). Click Data Sets under Topics (left column). Click Income Limits under View Data Sets by Topic (right column)

Assessors' Use only
Date Received
Application No.
Parcel Id.

WAYLAND  
Name of City or Town

**LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS**  
**FISCAL YEAR 2012 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION**  
**General Laws Chapter 44B**

[ ]  
[ ]

Return to: Board of Assessors  
41 Cochituate Road  
Wayland, MA 01778

Applications due by 12:30PM Friday March 30th, 2012

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant \_\_\_\_\_

Telephone Number \_\_\_\_\_ Marital Status \_\_\_\_\_

Were you 60 years or older on January 1, 2011? Yes  No

*If yes and first year of application, please attach copy of birth certificate.*

Legal residence (domicile) on January 1, 2011 \_\_\_\_\_

Mailing address (if different) _____	No. _____	Street _____	City/Town _____	Zip Code _____
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Location of property: _____	No. _____	Street _____	City/Town _____	Zip Code _____
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No. of dwelling units: 1  2  3  4  Other \_\_\_\_\_

Did you own the property on January 1, 2011? Yes  No

*If yes, were you:* Sole owner  Co-owner with spouse only  Co-owner with others

Was the property subject to a trust as of January 1, 2011? Yes  No

*If yes, please attach trust instrument including all schedules.*

Have you been granted any exemption in any other city or town (MA or other) for this fiscal year? Yes  No

*If yes, name of city or town \_\_\_\_\_ Type of exemption \_\_\_\_\_*

**B. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, the application and all accompanying documents and statements are true, correct and complete.

Signature \_\_\_\_\_

Date \_\_\_\_\_

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

**YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES**

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.  
 TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.  
 IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.  
 THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**C. HOUSEHOLD MEMBERS.** List all members of your household on January 1, 2011 and provide requested information. Please list any members who are 18 and older and not full time students last. Documentation may be requested to verify information provided.

Full Name (First, Middle, Last)	Relationship to Applicant	Age as of 1/1	Occupation or School Grade
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____

*Continue list on attachment, in same format, as necessary.*

**D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR 2010.** List total medical expenses incurred by all household members during calendar year before January 1 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
<b>TOTAL OUT OF POCKET</b>	\$ _____

(2010)

**E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for each member of household 18 and older and not full time student during calendar year before January 1. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

TYPE OF INCOME	Applicant Name	Member 1 Name	Member 2 Name	Member 3 Name
Wages, salaries, other compensation	\$	\$	\$	\$
Social Security				
Other pension/retirement benefits				
Interest/dividends				
Rental income				
Net profits from business or profession				
Capital gains				
Alimony				
Child support				
Public assistance				
Unemployment compensation				
Disability compensation				
Other (specify):				
<b>TOTAL GROSS INCOME - MEMBERS</b>	\$	\$	\$	\$
<b>TOTAL GROSS INCOME - HOUSEHOLD</b>				

Continue list on attachment, in same format, as necessary.

**F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR 2010.**

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2011? Yes  No   
If no, is Schedule C, D and E must be attached for each co-owner not included.



**Town of Wayland**  
41 COCHITUATE ROAD  
WAYLAND MASSACHUSETTS 01778  
www.wayland.ma.us TEL. 508-358-3788

**OFFICE STAFF**

Ellen M. Brideau, MAA Director of Assessing  
Bruce A. Morgan, Assistant Assessor  
Savitri Ramgoolam, Department Assistant

**BOARD OF ASSESSORS**

Jayson Brodie, Chairman  
Susan Rufo, Vice Chairperson  
Bruce Cummings  
Molly Upton  
Zachariah L. Ventress

**AFFIDAVIT: FISCAL YEAR 2012 STATUTORY EXEMPTIONS (CPA, ELDERLY)**

I \_\_\_\_\_ do hereby swear that I did not file any Federal or  
**Please Print**  
State income tax returns for the calendar year 2010, and that the Income stated on the application for  
Statutory Exemption for Fiscal Year 2012 real estate taxes dated \_\_\_\_\_ is accurate to  
the best of my knowledge.

*Subscribed under the penalties of perjury*

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Address

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This affidavit must be filed with the Assessing Department. Copies of any IRS 1099 statement, other income and interest statements must be submitted with this affidavit to be eligible for consideration for an exemption. This information is made available to the Massachusetts Department of Revenue upon request.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age   
 Ownership   
 Occupancy

Applicant's Gross Income

\$ \_\_\_\_\_

Dependent Deduction

\$ \_\_\_\_\_

Medical Deduction

\$ \_\_\_\_\_

Applicant's CPA Income

\$ \_\_\_\_\_

Co-owner 1 Gross Income

\$ \_\_\_\_\_

Dependent Deduction

\$ \_\_\_\_\_

Medical Deduction

\$ \_\_\_\_\_

Co-owner 1 CPA Income

\$ \_\_\_\_\_

Co-owner 2 Gross Income

\$ \_\_\_\_\_

Dependent Deduction

\$ \_\_\_\_\_

Medical Deduction

\$ \_\_\_\_\_

Co-owner 2 CPA Income

\$ \_\_\_\_\_

GRANTED

DENIED

Assessed surcharge

\$ \_\_\_\_\_

Exempted surcharge

\$ \_\_\_\_\_

17D \_\_\_\_\_ 22 \_\_\_\_\_ 37 \_\_\_\_\_ 41C \_\_\_\_\_

Adjusted surcharge

\$ \_\_\_\_\_

BOARD OF ASSESSORS

Date voted

\_\_\_\_\_

\_\_\_\_\_

Certificate number

\_\_\_\_\_

\_\_\_\_\_

Date certificate/Notice sent

\_\_\_\_\_

\_\_\_\_\_

Date: