



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

OFFICE STAFF

Lisa Sullivan, Administrative Assessor
Tamara Keith, Assistant Assessor
Rob Leroux, Director of Assessing

BOARD OF ASSESSORS

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FY 2024 Community Preservation Act (CPA) Exemption Eligibility

- The Low/Moderate Income Exemption applies only to Residential property.
- Applicant must own and occupy the property as of January 1, 2023.
- Applicant may be (1) sole owner, (2) co-owner, (3) life tenant or (4) trustee with sufficient beneficial interest in property under terms of trust.
- All co-owners do not have to occupy the property. However, each co-owner must meet the Annual Household Income standard.
- For properties subject to a trust, each co-trustee must also meet the income standard.
- Applicant must provide proof of age to determine whether under or over age 60.
- Applicant must provide proof of Annual Household Gross Income from all sources from all household members who are 18 or older and not full time students during Calendar Year (CY).
- Includes: wages, salaries and bonuses, public and private pensions, retirement income, Social Security, alimony, child support, interest and dividend income, net income from business, public assistance, disability and unemployment insurance, regular contributions/gifts from parties outside the household.
- Applicant must provide proof of number of dependents.

Determination of Eligibility of Applicant's (Net) Annual Household Income

1. Determine Annual Household Gross Income for CY 2022
2. List all household members for CY 2022, # of dependents x DHCD allowance (below)
3. List income received from all sources for each household member 18+ as noted for deduct allowance for dependents (currently \$300 each)
4. Deduct certain household medical expenses (documented) from CY 2022 greater than 3% annual Household Gross Income

Community Preservation Act (CPA) Exemption Guidelines

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

The CPA surcharge is based on the fiscal year FY 2024, which begins on July 1, 2023. 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. See applicable income limitations attached.

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

- Section A: The (3) questions referring to age, legal residence and property ownership are as of **January 1, 2023**.
- Section C: The household members to be listed in this section are for Calendar Year (CY) **2022**.
- Section D: The household expenses included in this section are for CY **2022**.
- Section E: The income included in this section is for the preceding CY **2022** 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 CY **2022** Federal Income Tax return must accompany the CPA exemption application. If no CY **2022** Federal Income Tax return was filed, include a signed and dated copy of your CY **2022** Massachusetts Income Tax return. If neither **2022** Federal or Massachusetts tax forms were filed; please complete the affidavit provided and include it with your application.

The Assessor’s office can be reached at (508) 358-3788

Hours are: Monday: 8:00am-7:00pm
Tuesday-Thursday: 8:00am-4:00pm
Friday: 8am – 12:30pm

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

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

TOWN OF WAYLAND
Name of City or Town

LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS
FISCAL YEAR 2024 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION
General Laws Chapter 44B

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 44B, § 3 and Chapter 59, § 60)

Return to: Board of Assessors
Must be filed with assessors on or before April 1, or
3 months after actual (**not** preliminary) tax bills are
mailed for fiscal year if later.

INSTRUCTIONS: Complete all sections. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____

Telephone Number _____ Marital Status _____

Were you 60 years or older on January 1, 2023? Yes No
If yes and first year of application, please attach copy of birth certificate.

Legal residence (domicile) on January 1, 2023 _____
No. Street City/Town Zip Code

Mailing address (if different) _____
No. Street City/Town Zip Code

Location of property: _____ No. of dwelling units: 1 2 3 4 Other _____

Did you own the property on January 1, 2023? 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, 2023? 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 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. 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. Please note, you may skip Section D if your Calendar Year 2022 income did not exceed the allowable limit for your household size according to the income limits attached.

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

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. Calendar Year 2022 income should be reported in this section.

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):				
TOTAL GROSS INCOME - MEMBERS	\$	\$	\$	\$
TOTAL GROSS INCOME - HOUSEHOLD				\$

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

F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR. 2023

Does Schedule E above include the gross income of all co-owners of the property as of January 1, _____? Yes No

If no, a Schedule C, D and E must be attached for each co-owner not included.

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 \$ _____

Adjusted surcharge \$ _____

BOARD OF ASSESSORS

Date voted _____

Certificate number _____

Date certificate/Notice sent _____

Date:

COMMUNITY PRESERVATION ACT SURCHARGE
LOW/MODERATE INCOME EXEMPTION

Area Wide Median Income for Wayland
Fiscal Year 2024 Eligibility is \$149,300

Annual Income Limit by Household Type and Size

US HUAWMI= Area wide median income ** issued by HUD in March before Fiscal Year begins.
Round all calculations to nearest \$50.00.

Household Type: Property owned by senior (60 or Older)

<u>Household Size</u>	<u>Annual Income Limit</u>	<u>Wayland</u>
1	(1.00 X US HUD AWMI) x.70	\$104,510
2	(1.00 X US HUD AWMI) x.80	\$119,440
3	(1.00 X US HUD AWMI) x.90	\$134,370
4	(1.00 X US HUD AWMI)	\$149,300
5	(1.00 X US HUD AWMI) x1.08	\$161,244
6	(1.00 X US HUD AWMI) x1.16	\$173,188
7	(1.00 X US HUD AWMI) x1.24	\$185,132
8	(1.00 X US HUD AWMI) x1.32	\$197,076

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

Area wide median income is \$119,440

<u>Household Size</u>	<u>Annual Income Limit</u>	<u>Wayland</u>
1	(.80 X US HUD AWMI) x.70	\$83,608
2	(.80 X US HUD AWMI) x.80	\$95,552
3	(.80 X US HUD AWMI) x.90	\$107,496
4	(.80 X US HUD AWMI)	\$119,440
5	(.80 X US HUD AWMI) x1.08	\$128,995
6	(.80 X US HUD AWMI) x1.16	\$138,550
7	(.80 X US HUD AWMI) x1.24	\$148,106
8	(1.00 X US HUD AWMI) 1.32	\$157,661

