

## COMMUNITY PRESERVATION ACT

The Town of Scituate adopted the Community Preservation Act (CPA) at the annual Town election in March of 2002. This law allows the Town to place a 3% surcharge of real estate taxes on the tax bills beginning in fiscal year 2003. The surcharge will pay for affordable housing, historic and recreational resources and acquisition of conservation land. The Town also adopted three exemptions to the law:

1. All residential parcels are exempt the first \$100,000 of assessed value, before the 3% surcharge is applied. This is done automatically.
2. Households with an owner 60 years of age and older that qualify as moderate or low income families are exempt. The net income after allowable deductions is \$57,800 for a single person household with an owner over 60 years old and \$66,100 for a two person household with an owner over 60 years old.
3. Households with an owner who qualify as low income may also qualify for an exemption. The low income household limits after allowable deductions are as follows:

1 Person: \$46,300	4 Persons: \$66,100
2 Persons: \$52,900	5 Persons: \$71,400
3 Persons: \$59,500	6 Persons: \$76,700

To apply for an exemption, it is necessary to fill out a state approved form.

**SIGNED** copies of the previous calendar years Federal income tax filings for **ALL** household members must be included with the application.