

## Information about the Community Preservation Act

### 3% Surcharge appearing on your tax bill

The Town of Shelburne voted to adopt the Community Preservation Act (CPA) at last year's Town Meeting and Elections. This law requires the Town to place a 3% property tax surcharge on each parcel of taxable real estate. The surcharge will fund the acquisition and preservation of open space land, historic resources and community housing. This year's tax bills include a 3% surcharge.

The chart below shows examples of the tax and surcharge calculations

Assessed Value	Less Standard Exemption	Adjusted "CPA" Valuation	Last Year's Tax Rate	Tax Amt Subject to CPA	3% Surcharge
\$200,000	\$100,000	\$100,000	\$13.65	\$1,365.00	\$40.95
\$300,000	\$100,000	\$200,000	\$13.65	\$2,730.00	\$81.90
\$400,000	\$100,000	\$300,000	\$13.65	\$4,095.00	\$122.85
\$500,000	\$100,000	\$400,000	\$13.65	\$5,460.00	\$163.80

**EXEMPTIONS:** Eligibility for an exemption of the surcharge is available by annual application to the Assessors Office for qualifying individuals. You may be eligible if you meet the criteria listed below as of January 1, 2023:

- Households owned and occupied by a person aged 60 or older with income that is designated low or moderate. The senior income limits start at \$69,020 for a single person and \$78,880 for a two person household. The income limits increase with additional household members, however, additional household member incomes must be included.
- Households owned and occupied by a non-senior person who qualifies as low income may be eligible for an exemption. The low income household limits are as follows:

One (1) person household: \$55,216  
Two (2) person household: \$63,104  
Three (3) person household: \$70,992  
Four (4) person household: \$78,880  
Five (5) person household: \$85,190

Applications for CPA Exemptions must be filed with the Assessors Office each year. The deadline date for filing for FY2024 is April 1, 2024. For those qualified applicants filing by November 1, we will make the adjustments prior to the mailing of the first actual bill on January 1. CPA Applications are available outside the Assessors Office and can be sent to you upon request by calling the Shelburne Assessors Office at (413) 625-0300 extension 4 or emailing [assessors@townofshelburnema.gov](mailto:assessors@townofshelburnema.gov).

**NOTE:** The first two preliminary bills will reflect the CPA surcharge and cannot be exempted until the first actual bill is created.