

# CPA Exemption Application Instructions

## TOWN OF HAMILTON - FY2022 CPA EXEMPTION CRITERIA

**ALL EXEMPTIONS MUST BE APPLIED FOR EVERY YEAR AND ARE DUE BY APRIL 1, 2022.**

### CPA Residential Exemption

The first \$100,000 of residential property value is automatically exempt from the CPA (Community Preservation Act) surcharge and is reflected on your FY2022 bill.

### CPA Low/Moderate Income Exemption

**Please Note:** Taxpayers who receive the 41D elderly exemption (\$1000.00) automatically have the CPA surcharge deducted from their bill. There is no need to apply for the CPA exemption.

Qualifying lower income owners and low-to-moderate income seniors may be eligible for a full surcharge exemption, based on income guidelines established by the Commonwealth each year.

### Guidelines

- Applicant must own and occupy the property as primary residence as of January 1, 2021.
- Senior applicant must be 60 years old by January 1, 2021.
- Household income for the 2020 calendar year must be at or below the limit for that owner's household type and size.
- See chart below for specific formula by household type.

Household Size	Household Type	Household Type
	Senior Household age 60+	Non-Senior Household
1 Person	\$84,600	\$67,660
2 Persons	\$96,700	\$77,320
3 Persons	\$108,800	\$86,990
4 Persons	\$120,800	\$96,650
5 Persons	\$130,470	\$104,400
6 Persons	\$140,130	\$112,200
7 Persons	\$149,800	\$119,900
8 Persons	\$159,460	\$127,600

In order for the Board of Assessors to process your Fiscal Year 2022 Application for the CPA Exemption, we are in need of the following information:

- \* Copy of Birth Certificate (for age 60 and over by January 1, 2021) for **first time filers only**.
- \* Copies of all schedules of Federal and State 1040 Tax Forms for *all members of your household age 18 and over* (excluding full time students) for calendar year 2020.
- \* For those who did not file 1040 tax forms for calendar year 2020, documentation of all household income sources are required.
- \* Copy of recorded Declaration of Trust along with Schedule of Beneficiaries, if applicable.