

**TOWN OF PLYMPTON
COMMUNITY PRESERVATION ACT
FY 2010 EXEMPTIONS**

The Town of Plympton adopted the Community Preservation Act at the Annual Town Election in May, 2008. This law allowed the Town to place a surcharge of up to 3 % of real estate taxes on the tax bills beginning in fiscal year 2009.

The law requires that an application be filed every year since financial circumstances or the number of household members may change from one year to the next. The surcharge will pay for affordable housing, historic resources and the acquisition of conservation land.

- All residential parcels have the first \$100,000 in assessed value exempted before the surcharge is applied. This exemption is done automatically.
- All owners 70 years or older that qualify for elderly exemptions 41C or 41A do not have to file for a CPA exemption. This is done automatically.
- Households with an owner 60 years of age or older that qualify as “Moderate or Low Income Families” according to the Local Housing Authority and HUD determinations are totally exempt. The maximum allowable income after HUD deductions is:
 - \$55,650 For a single person household with an owner over age 60
 - \$63,600 For a two-person household with an owner over age 60
 - \$71,550 For a three-person household with an owner over age 60

Households with owners under age 60 that qualify as low income according to HUD determinations are totally exempt. The maximum allowable income for persons under 60 is:

- \$44,520 For a single person household with an owner over age 60
- \$50,880 For a two-person household with an owner over age 60
- \$57,240 For a three-person household with an owner over age 60
- \$63,600 For a four-person household with an owner over age 60
- \$68,688 For a five-person household with an owner over age 60

Signed copies of calendar year Federal Income Tax filings for all household members must be included with the application. If no tax form was filed, please include copies of Social Security earnings and all interest statements for calendar year for all household members. If all required documents are not received, the Board of Assessors will be unable to process your application.

For more information, please feel free to contact the Assessor’s office at 781-585-3227.

