

TOWN OF HINGHAM FY2021 CPA EXEMPTION CRITERIA

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 FY2021 bill.

CPA Low/Moderate Income 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 their primary residence as of January 1, 2020.
- Senior applicant must be 60 years old by January 1, 2020.
- Household income for the 2019 calendar year must be at or below the limit for that owner's household type and number.

	Household Type	Household Type
Household Size	Senior Household age 60+	Non-Senior Household
1 Person	\$83,300.00	\$66,640.00
2 Persons	\$95,200.00	\$76,160.00
3 Persons	\$107,100.00	\$85,680.00
4 Persons	\$119,000.00	\$95,200.00
5 Persons	\$128,520.00	\$102,816.00
6 Persons	\$138,040.00	\$110,432.00
7 Persons	\$147,560.00	\$118,048.00
8 Persons	\$157,080.00	\$125,664.00

In order the Board of Assessors to process your Fiscal Year 2021 Application for the CPA Exemption, we are in need of the following information:

- * Copy of Birth Certificate (for age 60 and over) 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 2019.
- * For those who did not file 1040 tax forms for calendar year 2019, documentation of all household income sources are required.
- * Copy of recorded Declaration of Trust along with Schedule of Beneficiaries, if applicable.

**REMINDER- ALL EXEMPTIONS MUST BE APPLIED FOR EVERY YEAR AND ARE DUE BY
APRIL 1, 2021**