The Community Preservation Act which was adopted by Pembroke voters in 2006 establishes a funding source financed by surcharge revenues, and the Commonwealth of Mass. (with matching funds), for the purpose of open space, historical preservation and community housing projects and purchases.

Applications

An application for exemption from the C.P.F. Surcharge based on income must be filed annually with the Board of Assessors.
If you believe you are eligible please contact the Assessors Office: 781-293-2393
100 Center Street
Pembroke, MA 02359

The filing of the application does not stay the collection of the tax.

The Assessors Office is open:
Monday: 8:30am – 7:00pm
Tuesday – Friday: 8:30am–4:30pm

TOWN OF PEMBROKE BOARD OF ASSESSORS

Taxpayer Information Guide

Fiscal Year 2017 Community Preservation Fund

Who pays the surcharge?

The Community Preservation Surcharge (C.P.F.) is paid by residential, commercial and industrial property owners.

How does the surcharge calculation work?

The 1% surcharge is calculated as follows using an average assessed valuation of **$392,800** for a single family home.

C.P.A. Surcharge Example Using Fiscal Year 2016 Assessment and Tax Rate

FY16 Assessment		$392,800
FY16 RATE		$15.26
FY16 TAX		$5,994.13
C.P.A Residential Exemption		-$100,000
C.P.A Taxable Value		$292,800
C.P.A Tax Basis		$4,468.13
C.P.A. Surcharge	1.0%	$44.68

Are there exemptions to the Surcharge?

- The first $100,000 of taxable residential value is exempt.
- Any residential property entitled to abatement or statutory exemption is automatically entitled to a proportional C.P.F. exemption.

What are the requirements for full C.P.F. Exemption?

To qualify for this exemption for fiscal year 2017 you must meet certain income requirements based on **2016 income**. An application must be completed and filed with the Assessors Office.

- Age and residence requirements must be met as of **January 1, 2016**.

- **Over 60 years** of age with annual income not exceeding the following for your size household:

Calculation of Income Limits
HUD AWMI (Area Wide Median Income)
$98,100.00

Senior (Age 60+) Household Size		*Factor*	*Moderate Income Annual Income Limit*
1	1	0.7	$68,670
2	1	0.8	$78,480
3	1	0.9	$88,290
4	1	1	$98,100
5	1	1.08	$105,948
6	1	1.16	$113,796
7	1	1.24	$121,644
8	1	1.32	$129,492

- **Under 60 years** of age with annual income not exceeding the following for your size household:

Non-Senior Household Size	*Factor*		*Low Income Annual Income Limit*
1	0.8	0.7	$ 54,936
2	0.8	0.8	$ 62,784
3	0.8	0.9	$ 70,632
4	0.8	1	$ 78,480
5	0.8	1.08	$ 84,758
6	0.8	1.16	$ 91,037
7	0.8	1.24	$ 97,315
8	0.8	1.32	$ 103,594

To contact a member of the Community Preservation Fund Committee regarding your additional questions you may call them at: 781-293-4674 or the committee meets on the 2nd and 4th Thursday at the Town Hall at 7:30 p.m.