

Date Received
Application No.
Parcel Id.

Name of City or Town

LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS
FISCAL YEAR _____ APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION
General Laws Chapter 44B

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 44B, § 3 and Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before April 1, or
3 months after actual (**not** preliminary) tax bills are
mailed for fiscal year if later.

INSTRUCTIONS: Complete all sections. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____

Telephone Number _____ Marital Status _____

Were you 60 years or older on January 1, _____? Yes ☐ No ☐

If yes and first year of application, please attach copy of birth certificate.

Legal residence (domicile) on January 1, _____
No. Street City/Town Zip Code

Mailing address (if different) _____
No. Street City/Town Zip Code

Location of property: _____ No. of dwelling units: 1 ☐ 2 ☐ 3 ☐ 4 ☐ Other _____

Did you own the property on January 1, _____? Yes ☐ No ☐

If yes, were you: Sole owner ☐ Co-owner with spouse only ☐ Co-owner with others ☐

Was the property subject to a trust as of January 1, _____? Yes ☐ No ☐

If yes, please attach trust instrument including all schedules.

Have you been granted any exemption in any other city or town (MA or other) for this fiscal year? Yes ☐ No ☐

If yes, name of city or town _____ Type of exemption _____

B. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, the application and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.
TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.
IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

C. HOUSEHOLD MEMBERS. List all members of your household on January 1 and provide requested information. Please list any members who are 18 and older and not full time students last. Documentation may be requested to verify information provided.

	Full Name (First, Middle, Last)	Relationship to Applicant	Age as of 1/1	Occupation or School Grade
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

Continue list on attachment, in same format, as necessary.

D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR. List total medical expenses incurred by all household members during calendar year before January 1 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
TOTAL OUT OF POCKET	\$ _____

E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR. List income received from all sources for each member of household 18 and older and not full time student during calendar year before January 1. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

Applicant
Name

Member 1
Name

Member 2
Name

Member 3
Name

TYPE OF INCOME

Wages, salaries, other compensation	\$	\$	\$
Social Security			
Other pension/retirement benefits			
Interest/dividends			
Rental income			
Net profits from business or profession			
Capital gains			
Alimony			
Child support			
Public assistance			
Unemployment compensation			
Disability compensation			
Other (specify):			
TOTAL GROSS INCOME - MEMBERS	\$	\$	\$
TOTAL GROSS INCOME - HOUSEHOLD			\$

Continue list on attachment, in same format, as necessary.

F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.

Does Schedule E above include the gross income of all co-owners of the property as of January 1, ____? Yes ☐ No ☐
If no, a Schedule C, D and E must be attached for each co-owner not included.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age ☐

Ownership ☐

Occupancy ☐

Applicant's Gross Income \$ _____

Dependent Deduction \$ _____

Medical Deduction \$ _____

Applicant's CPA Income \$ _____

Co-owner 1 Gross Income
\$ _____

Dependent Deduction \$ _____

Medical Deduction \$ _____

Co-owner 1 CPA Income \$ _____

Co-owner 2 Gross Income
\$ _____

Dependent Deduction \$ _____

Medical Deduction \$ _____

Co-owner 2 CPA Income \$ _____

GRANTED ☐

DENIED ☐

Assessed surcharge \$ _____

Exempted surcharge \$ _____

Adjusted surcharge \$ _____

BOARD OF ASSESSORS

Date voted _____

Certificate number _____

Date certificate/Notice sent _____

Date:

Community Preservation Act Exemption

Town of Southborough

To qualify for an exemption from the FY26 CPA surcharge, you must meet certain income requirements based on your 2024 income. Annual household income is the income received from all sources, regardless of income tax status, by all household members 18 or older who are not full-time students. Certain deductions are allowed for dependents (not spouse) and medical expenses.

Age and residency requirements must be met as of January 1, 2025.

Property Owned by SENIOR (60 or over)

Household Size	Median Income*	Household Adjustment	Adjusted Income	Adjusted Income (rounded to nearest 50)
1	\$173,700	0.7	\$121,590	\$121,600
2	\$173,700	0.8	\$138,960	\$138,950
3	\$173,700	0.9	\$156,330	\$156,350
4	\$173,700	1	\$173,700	\$173,700
5	\$173,700	1.08	\$187,596	\$187,600
6	\$173,700	1.16	\$201,492	\$201,500
7	\$173,700	1.24	\$215,388	\$215,400
8	\$173,700	1.32	\$229,284	\$229,300

* \$173,700 x Household Size Factor = Adjusted Income (rounded to nearest 50)

Property Owned by NON-SENIOR (Under 60)

Household Size	Median Income*	Low Income Adjustment	Household Adjustment	Adjusted Income	Adjusted Income (rounded to nearest 50)
1	\$173,700	0.8	0.7	\$97,272	\$97,250
2	\$173,700	0.8	0.8	\$111,168	\$111,150
3	\$173,700	0.8	0.9	\$125,064	\$125,050
4	\$173,700	0.8	1.00	\$138,960	\$138,950
5	\$173,700	0.8	1.08	\$150,077	\$150,100
6	\$173,700	0.8	1.16	\$161,194	\$161,200
7	\$173,700	0.8	1.24	\$172,310	\$172,300
8	\$173,700	0.8	1.32	\$183,427	\$183,450

* (\$173,700 x 80% US HUD Low Income Adjustment) X Household Size Factor = Adjusted Income (rounded to nearest 50)

The area wide median income (AWMI) shall be determined by the United States Department of Housing and Urban Development. HUD's Area Wide Median for the "Eastern Worcester County Area" for Federal Fiscal Year 2026 is \$173,700

How do I apply?

Applications are available on the Office of the Assessors [webpage](#), in our office at 17 Common Street, or can be mailed upon request. Applications must be filed annually with the Southborough Board of Assessors, and are accepted between July 1, 2025 and April 1, 2026.

Supporting documentation is required for the Assessors to determine your eligibility for this exemption. If this is your first year of application, a birth certificate or current driver's license must be included with your application. Please submit copies of calendar year 2024 federal and state income tax returns to verify income reported for each household member. If you do not file a tax return, please submit all other income documentation from the calendar year 2024. This would include, but not be limited to, all W-2's, 1099's from banks, all stocks & bond information for the year.

Deductible medical expenses may be documented also. Examples would be all premiums paid, and all out of pocket expenses that are not reimbursed by your insurance company. This would include doctors' visits, prescriptions, glasses, etc.

As a reminder, the filing of an application does not mean you can postpone the payment of your CPA surcharge.