

CPA Exemption Application Instructions

TOWN OF HAMILTON - FY2026 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 FY2026 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, 2025.

- Senior applicant must be 60 years old by January 1, 2025.
- Household annual gross income from all sources for the 2024 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	\$112,700	\$ 90,110
2 Persons	\$128,800	\$102,980
3 Persons	\$144,900	\$115,850
4 Persons	\$160,900	\$128,720
5 Persons	\$173,780	\$139,100
6 Persons	\$186,650	\$149,400
7 Persons	\$199,520	\$159,700
8 Persons	\$212,390	\$170,000

In order for the Board of Assessors to process your Fiscal Year 2026 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, 2025) 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 2024.
- * For those who did not file 1040 tax forms for calendar year 2024, 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, 2026.**