

# CPA Primer

## ***What is the CPA?***

The CPA, or **Community Preservation Act**, is Chapter 44B of the Massachusetts General Laws (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44b>). It was enacted by the Legislature in 2000 to give cities and towns the option of creating a local mechanism to preserve open space, enhance recreational opportunities, expand affordable housing, and preserve local history.

## ***How is the CPA paid for?***

The CPA allows municipalities to assess a surcharge of up to 3% on local real estate taxes. **Stoughton set its surcharge at 1½%** when it adopted the CPA. Additionally, the state contributes to Stoughton's CPA fund every year from recording fees collected by the Norfolk County Registry of Deeds. This has amounted to over \$2 million in state money that Stoughton would never have received if not for having adopted the CPA, as these funds are only distributed to CPA communities.

## ***When did Stoughton approve the CPA?***

In the fall of 2007, Stoughton Town Meeting voted to place the CPA on the ballot. In **April 2008**, Stoughton voters then went to the polls and voted in favor of adopting the provisions of the CPA.

## ***What exemption options does Stoughton's CPA provide for?***

Stoughton's CPA provides for two common exemption options, one automatic and one which must be applied for. The first automatically excludes the first \$100,000 of assessed value from all residential parcels when calculating the owner's CPA surtax; the second allows property owners to apply for a full or partial exemption from the CPA surtax if they can show that they meet the guidelines for low income, or are moderate-income seniors.

## ***How much does the average Stoughton homeowner pay in CPA taxes per year?***

The average homeowner paid approximately **\$71 per year** towards the CPA fund in Fiscal Year 2022 out of a total annual property tax of \$6,200.

## ***How is Stoughton's CPA fund administered?***

Stoughton, like all other CPA communities, created a **Community Preservation Committee** (CPC), which makes recommendations for individual CPA project proposals. If recommended by the CPC, Town Meeting gets final say on whether or not to approve the expenditure for each recommended project. The CPC's webpage can be found at <https://www.stoughton.org/410/Community-Preservation-Committee-CPC>.

## ***What projects in Stoughton have been paid for using CPA funds?***

There is a list of projects (<https://www.stoughton.org/DocumentCenter/View/1097/CPA-Funded-Projects-PDF>, or click the link "CPC-Funded Projects" in the Related Documents section of the main CPC webpage) which the CPA fund has paid for, beginning with the **acquisition of Glen Echo** in 2011 – the first project approved under the CPA. Since

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then, the CPA has funded a number of projects which either would have been paid for out of the Town's general fund, or would not have been possible at all. This includes needed **renovations to Stoughton's historic Town Hall** and the old **Water Works** building, new **playgrounds** at the Wilkins School and at Halloran Park, financial assistance for Stoughton residents who lost their jobs due to the Covid pandemic, **lighting at the new tennis courts** at the High School, creation of an innovative pocket park on Pearl Street, and preservation of a treasure trove of Stoughton's **historical documents** going back to Colonial days, among others.

### ***Have many Massachusetts cities and towns have adopted the CPA?***

Currently, **the majority** of Massachusetts' 351 cities and towns have adopted the CPA, including Boston, most of the communities of the South Shore, and Stoughton's neighbors Sharon, Canton, Easton and Randolph. They range economically from Chelsea to Wellesley, and geographically from Provincetown to Pittsfield.

### ***How much money does Stoughton's local CPA surtax provide each year? How much comes from the state?***

In FY 2022, Stoughton's local surtax provided **over \$890,000**. The "state match", which is based on a variable percentage of the previous year's local CPA income, was **\$370,386**. Those funds belong to Stoughton – not the Commonwealth.

### ***When does the Community Preservation Committee meet?***

The CPC generally meets once a month, usually on the first Wednesday. Meetings begin at 7 pm. Check the Town of Stoughton website at <https://www.stoughton.org> for date and location.

### ***Who is on the Community Preservation Committee?***

The CPC is made up of one representative each appointed by the Recreation Department, Open Space Committee, Planning Board, Housing Authority, Redevelopment Authority, Historical Commission and the Conservation Commission, plus two citizen representatives appointed by the Select Board. These membership components are established by state statute and local bylaw.

### ***Is the public allowed to attend CPC meetings?***

### ***Can residents propose CPA projects?***

Yes and Yes.

### ***How does the CPC track the progress of ongoing projects?***

The CPC keeps a list of ongoing projects and a schedule of when they are due for the project manager to appear before the CPC and give a progress report. Generally, each ongoing project is reviewed at least once or twice a year.

### ***What happens to unspent CPA funds when a project is complete?***

The CPC and the Town Accountant track spending so that any surplus funds can be returned to the CPA fund account where they originated after the project is closed out.

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### ***I have a CPA project I would like to propose. How do I do that?***

First, check the CPA Project Eligibility Chart, either at the link in the Related Documents section of the CPC's main webpage, or go to:

<https://www.stoughton.org/DocumentCenter/View/1096/CPA-Project-Eligibility-Chart-PDF>

to see if the project may qualify. The chart shows the different qualifications for each CPA category. The project must come under Open Space, Recreation, Housing or Historical Preservation to be eligible for CPA funding. You can also contact the CPC's Program Administrator Barry Kassler at **bKassler@Stoughton-MA.gov** for guidance on whether the project qualifies, questions about filing an application, and for more information.