

COMMUNITY PRESERVATION ACT

CPA TAX RELIEF FOR *LOW OR MODERATE INCOME SENIORS* CPA TAX RELIEF FOR *LOW INCOME HOUSEHOLDS* FISCAL YEAR 2026

Low or Moderate Income Seniors:

If you are a Littleton homeowner **age 60 or older**, you may be eligible for an exemption from your FY 2026 Community Preservation Act property tax surcharge if you meet certain basic criteria:

1. Applicant must own and occupy the property as of January 1, 2025.
2. At least one owner of the property must be 60 years of age or older as of January 1, 2025.
Please provide a copy of your **Birth Certificate** to show proof of age (**required at first filing only**)
3. You must apply ***each year*** with the Assessors' Office for this exemption.
4. The applicant's annual gross calendar year 2025 household income must not exceed the following limits:

Household size of 1 person: \$ 112,630

Household size of 2 persons: \$ 128,720

Household size of 3 persons: \$ 144,810

Household size of 4 persons: \$ 160,900

(A chart for larger households, as well as full exemption criteria, is available from the Littleton Assessor's Office.)

Important Note: You will not be asked to reveal your assets when applying for the **Low or Moderate Income Senior CPA exemption**. The decision on whether you qualify for the exemption is based solely on your annual household income; assets are not considered. You will, however, be asked to verify your income by providing a copy of your 2025 tax return (if filed). If you do not file a Federal Income Tax Return, you will be asked to sign an Affidavit stating you do not file a return. All information provided will be kept confidential.

Low Income Households:

Homeowners under the age of 60 may also qualify for a CPA exemption if your annual gross calendar year 2025 household income does not exceed the following limits:

Household size of 1 person: \$ 90,104

Household size of 2 persons: \$ 102,976

Household size of 3 persons: \$ 115,848

Household size of 4 persons: \$ 128,720

(A chart for larger households, as well as full exemption criteria, is available from the Littleton Assessor's Office).

The Assessors' Office is here to provide assistance if you are in need of help filling out the application.

Filing deadline for Fiscal Year 2026 is April 1, 2026.

Applications are available online or the Littleton Assessors' Office. The office is located in Room 206 in Town Hall, and is open Monday 8:00 a.m. to 6:00 p.m., Tuesday through Thursday 8:00 a.m. to 4:30 p.m. and Friday 8:00 to 12:30 p.m. Our phone number is 978-540-2410.