

Whately CPA Overview

The Community Preservation Act was enacted by the state of Massachusetts in 2000. Whately adopted it in 2008. Funds may be used to preserve open space (including farmland), preserve and rehabilitate historic sites, create affordable housing, and create outdoor recreational facilities. Thus far, 194 communities across the state have voted to participate in the CPA.

Community Preservation Committee

The law requires a town to establish a 5-9 member committee to review funding requests and make recommendations to the town's legislative body. Whately's CPC has 7 members, with representatives from the Conservation Commission, Historical Commission, Housing Committee, Planning Board, and Recreation Commission plus two at-large members. Historically one of our at-large members has represented the Agriculture Commission.

The CPC is required to prepare a plan annually outlining priorities for each of the funding categories and to hold a public hearing for each funding recommendation it submits to town meeting.

Spending

Funding may only go to affordable housing, historic preservation, open space and recreation projects and may not replace existing municipal appropriations. Eligibility criteria are summarized in Attachment 1.

Each year a minimum of 10% of total CPA revenues (state and local) must be allocated to each of three categories: open space, housing, and historic preservation. These allocations need not be spent during that year and can remain in "buckets" dedicated to that CPA category. The remaining 70% of revenues may be spent on any eligible project. All recreation projects are funded from unallocated funds. Up to 5% of each year's revenues may be dedicated for administrative expenses for the CPC and in support of CPA projects.

All project recommendations must be approved at town meeting.

Through December 2023, Whately approved a total of \$1.7 million in CPA project funding excluding projects later cancelled (see attachment 2). Whately provided slightly more than half of these funds with the remainder coming from the state match. The investment in these CPA funds generated additional funding of \$1 million in private donations and \$2.8 million in other state funds. With an additional \$550,000 for a total investment in Whately of \$5.5 million.

Funding at the state level.

State CPA revenues are generated by a fee on all real property transactions in the state and are placed in a dedicated trust fund. They are not part of general revenues. State CPA distributions are formula-driven and not part of the state's budget process.

Since 2013 the legislature has dedicated additional funds from any budget surplus at the end of the year to the CPA trust fund. \$137.4 million of surplus funds were transferred to the trust from 2013-2023.

State distributions are made in November. The first award distributes the largest percentage match possible for all CPA communities, which in FY2023 was 38.5%. Communities with a 3% CPA surcharge are also eligible for distributions in subsequent rounds until all the available

funds are distributed. The allocation formula favors small towns and Whately has historically received a 100% match. Matches through FY2016 totaled \$495,298 and we anticipate about \$75,000 as a match for FY2017 this November.

Funding at the local level.

Local revenues are raised via a surcharge on property taxes. Whately adopted a 3% surcharge on property tax revenues after a \$100,000 exemption on the residential property value.

There is also a \$100,000 low and moderate income exemption from the CPA surcharge calculation based on HUD definitions for our area. This exemption must be applied for annually.

CPA local (and state) revenues are kept separate from the town's general fund. Interest earnings on these funds accrue to the CPA account.

Borrowing

The CPA legislation specifically allows a municipality to borrow and commit future CPA revenues to pay the debt service. Only local revenues may be used to secure the debt. The law prohibits communities from opting out of the CPA while this type of debt is outstanding, but the community may lower its surcharge percentage as long as the debt service is not jeopardized. In 2017, Whately borrowed \$400,000 to help pay for the Town Hall restoration. This debt was fully repaid in 2022.

Community Preservation Committee

March 2023

Chart 1
COMMUNITY PRESERVATION FUND ALLOWABLE SPENDING PURPOSES (G.L. c. 44B, § 5)

DEFINITIONS (G.L. c. 44B, § 2)	OPEN SPACE	HISTORIC RESOURCES	RECREATIONAL LAND	COMMUNITY HOUSING
	Land to protect existing and future wet fields, aquifers and recharge areas, watershed land, agricultural land, grasslands, fields, forest land, fresh and salt water marshes and other wetlands, ocean, river, stream, lake and pond frontage, beaches, dunes and other coastal lands, lands to protect scenic vistas, land for wildlife or nature preserve and land for recreational use	Building, structure, vessel, real property, document or artifact listed on the state register of historic places or determined by the local historic preservation commission to be significant in the history, archeology, architecture or culture of the city or town	Land for active or passive recreational use including, but not limited to, the use of land for community gardens, trails, and noncommercial youth and adult sports, and the use of land as a park, playground or athletic field Does not include horse or dog racing or the use of land for a stadium, gymnasium or similar structure.	Housing for low and moderate income individuals and families, including low or moderate income seniors Moderate income is less than 100%, and low income is less than 80%, of US HUD Area Wide Median Income
ACQUISITION Obtain property interest by gift, purchase, devise, grant, rental, purchase, lease or otherwise. Only includes eminent domain taking as provided by G.L. c. 44B	Yes	Yes	Yes	Yes
CREATION To bring into being or cause to exist. <i>See: Seideman v. City of Newton, 452 Mass. 472 (2008)</i>	Yes		Yes	Yes
PRESERVATION Protect personal or real property from injury, harm or destruction	Yes	Yes	Yes	Yes
SUPPORT Provide grants, loans, rental assistance, security deposits, interest-free write downs or other forms of assistance directly to individuals and families who are eligible for community housing, or to entity that owns, operates or manages such housing, for the purpose of making housing affordable				Yes, includes funding for community's affordable housing trust
REHABILITATION AND RESTORATION Make capital improvements, or extraordinary repairs to make assets functional for intended use, including improvements to comply with federal, state or local building or access codes or federal standards for rehabilitation of historic properties	Yes if acquired or created with CP funds	Yes	Yes	Yes if acquired or created with CP funds

Source: Department of Revenue (DOR) 10-5-2012 conference, "Recent Developments in Municipal Law," Workshop B - Local Finances

Attachment 2

Whately Community Preservation Project History
as of January 1, 2023

<u>fy</u>	<u>Category</u>	<u>Project Title</u>	<u>\$ voted</u>	<u>Spent to date</u>	<u>Status</u>
2011					
	Historic Preservation	Digitization of Oral History Tapes	\$ 1,200	\$1,130	Complete
	Historic Preservation	Preservation of Town Records - phase 1	\$ 6,279	\$ 6,279	Complete
	Historic Preservation	Town Hall Planning Study	\$ 30,000	\$ 28,012	Complete
	Open Space	Helstowski APR	\$ 5,000	\$ 5,000	Complete
	Open Space	Maiewski APR	\$ 38,000	\$ 38,000	Complete
	Recreation	Herlihy Park Land Acquisition	\$ 5,000		Cancelled
2012					
	Historic Preservation	Historic District Signs	\$ 1,600	\$ 1,000	Complete
	Historic Preservation	Preservation of Town Records - phase 2	\$ 7,880	\$ 7,185	Complete
	Historic Preservation	Cemetery Master Plan Study	\$ 4,600	\$ 4,600	Complete
	Historic Preservation	Town Hall Painting	\$ 55,000	\$ 55,000	Complete
	Open Space	Skroski APR	\$ 18,660	\$ 18,660	Complete
	Open Space	Hutkoski APR	\$ 30,000	\$ 16,000	Complete
2013					
	Historic Preservation	Architectural & Engineering Services for Town Hall Restoration	\$ 87,906	\$ 87,109	Complete
	Historic Preservation	Cemetery Map Restoration	\$ 2,000	\$ 1,749	Complete
	Open Space	Green APR	\$ 11,340	\$ 11,340	Complete
2014					
	Community Housing	State Road Land Purchase	\$ 58,000		Cancelled
	Recreation	Playing Field Rehabilitation ¹	\$ 3,624	\$ 3,624	Complete
	Recreation	Repairs to Frontier Regional Tennis Courts	\$ 4,748	\$ 4,593	Complete
	Historic Preservation	Digitization of Oral History Tapes - Phase 2	\$ 2,400		In process
	Historic Preservation	Gravestone Restoration	\$ 15,000	\$ 15,000	Complete
2015					
	Open Space	Farrick APR	\$ 18,410	\$18,410	Complete
	Open Space	Hutkoski APR	\$ 23,600		Cancelled
	Historic Preservation	Shelving and Dehumidifier for Town Record Preservation	\$ 2,500		Cancelled
2016					
	Historic Preservation	Town Center Parking & Safety Landscape Study	\$ 6,500	\$ 6,500	Complete
	Historic Preservation	Gravestone Restoration	\$ 30,000	\$ 29,500	Complete
	Historic Preservation	Documents for Town Hall Restoration as a Community Center and Historical Society Museum	\$ 84,000	\$ 84,000	Complete
	Open Space	Smiaroski/Wilson APR	\$ 16,000	\$ 16,000	Complete
2017					
	Open Space	Pam/Wilcox APR	\$ 6,500	\$ 6,500	Complete
	Historic Preservation	Town Offices Vault for Town Record Preservation	\$ 64,000	\$ 62,807	Complete
	Open Space	Smith APR	\$ 5,000	\$ 5,000	Complete
	Historic Preservation	Town Hall Rehabilitation as a Community Center and Historical Society Museum	\$ 740,000	\$ 740,000	Complete
2018					
	Historic Preservation	Gravestone Restoration	\$ 30,000	\$ 30,000	Complete
2019					
	Historic Preservation	Town Hall Curtain Restoration	\$ 4,500	\$ 3,494	Complete
	Historic Preservation	Town Safe Restoration	\$ 10,300	\$ 10,300	Complete
	Recreation	Herlihy Softball Field	\$ 61,300	\$ 61,300	Complete
2020					
	Historic Preservation	Gravestone Restoration	\$ 13,200	\$ 13,200	Complete
	Open Space	Conservation Restriction and Trails at Whately Center Woods	\$ 60,000	\$ 60,000	Complete
	Open Space	Update to Open Space and Recreation Plan	\$ 10,000	\$ 10,000	Complete
	Open Space	Ashman APR	\$ 11,000		In process
	Open Space	Sobieski APR	\$ 10,750	\$ 10,750	Complete
2021					
	Historic Preservation	Library Accessibility	\$ 75,000	\$ 75,000	Complete
	Recreation	Veterans Memorial Park Rehabilitation	\$ 21,000	\$ 15,746	In process
2022					
	Recreation	Ice Rink Expansion and Improvements	\$ 6,500	\$ 5,489	?
	Historic Preservation	Cemetery Improvements	\$ 13,530		In process
	Recreation	Herlihy Accessibility Improvements	\$ 60,323	\$ 60,323	In process
2023					
	Historic Preservation	Church Window Preservation	\$ 38,000		In process
		Total	\$ 1,810,150	\$ 1,628,600	
		Total excluding cancelled projects	\$ 1,721,050	\$ 1,628,600	
		Historic Preservation	\$ 1,322,895	\$ 1,261,865	
		Open Space	\$ 240,660	\$ 215,660	
		Recreation	\$ 157,495	\$ 151,075	