

INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 37 and 37A of Section 5 of Chapter 59 provide alternative exemption provisions for blind persons who satisfy certain ownership and domiciliary requirements. Clause 37A provides an increased exemption amount.

For the benefits of Clause 37A to be available, the clause must have been accepted by town meeting or city council vote. If a city or town has not so voted, Clause 37 prevails.

Eligibility requirements are the same for each Clause.

EXEMPTION AMOUNT

Clause 37: \$437.50
Clause 37A: \$500.00

APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before December 15th, or three months after the actual tax bills are mailed, whichever is later. Filing an application does not entitle the applicant to a delay in tax payment.

DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility.

NUMBER OF EXEMPTIONS

Not more than one exemption may be granted under Clause 37 or 37A on the same parcel of real estate.

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy requirements relating to (1) proof of blindness and (2) ownership and domicile.

PROOF OF BLINDNESS

An individual must annually give proof of blindness by providing

1. A certificate from the Commission for the Blind attesting to a condition of legal blindness.
2. As an alternative for the first year an exemption is sought, a letter from a reputable physician certifying blindness in accordance with the specifications of the Commission for the Blind. For each subsequent year, a certificate from the Commission attesting to blindness must be provided.

DOMICILE

The blind person must occupy the property as his or her domicile on July 1 of the tax year.

OWNERSHIP

1. To satisfy the ownership requirement, the blind person's interest in the domicile must be worth at least \$5,000.

The person may own this interest solely, as a joint owner or as a tenant in common.

2. There is no apportionment of this exemption if ownership is held jointly or as a tenant in common with someone other than a spouse; the blind person receives the full exemption amount.
3. The holder of a life estate satisfies the ownership requirement.
4. If the domicile is held in a trust, a person can only satisfy the ownership interest if he:
 - a) Is a trustee or co-trustee of that trust, and

- b) Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify.)

**FOR FURTHER INFORMATION,
CONTACT YOUR LOCAL BOARD OF
ASSESSORS, OR CALL:**

**DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
PROPERTY TAX BUREAU**

(617) 626-2300

TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS

**CLAUSE 37
CLAUSE 37A**

BLIND PERSONS



Massachusetts Department of Revenue
Division of Local Services
Property Tax Bureau

