

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.)

SALE OF DOMICILE

If you are selling your domicile, you should make your attorney aware that you receive a property tax exemption that reduces the tax owed for the fiscal year. The sale is a private financial transaction and as a party, **you are responsible for seeing that the exemption is properly credited at the closing, through escrow or other arrangements, when the parties make adjustments for local property taxes or charges.** Your city or town is not responsible for seeing that you and the buyer allocate the property taxes so you get the benefit of the exemption.

FOR FURTHER INFORMATION, CONTACT YOUR LOCAL BOARD OF ASSESSORS.

TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS

CLAUSE 37
CLAUSE 37 A

BLIND PERSONS



Massachusetts Department of Revenue
Division of Local Services
Property Tax Bureau



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.

APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located and within three months from the date in which the 3rd quarter tax bill was first mailed. Filing an application does not authorize an applicant to delay making a 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 physician certifying you are legally blind according to the Commission for the Blind specifications. 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.