Massachusetts Department of Revenue *Division of Local Services*
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TAXPAYER'S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS

LEGALLY BLIND PERSONS

Clauses 37, 37A

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for the legally blind. It is not designed to address all questions or issues and does not change any provision of the Massachusetts General Laws. **To find out about the specific eligibility and application requirements in your city or town, you must contact your local board of assessors**. The DOR cannot advise you about your eligibility. Property taxes are assessed and collected by cities and towns, not by the DOR. Under state law, only your board of assessors, as the local tax administrator, can decide whether you qualify for an exemption. If you disagree with its decision, you may appeal to the state Appellate Tax Board (or county commissioners if your county's government has not been abolished).

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a part of the tax. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 (M.G.L. c. 59, § 5).

Clauses 37 and 37A provide exemptions for legally blind persons who meet specific occupancy and ownership requirements. Clause 37 applies unless the legislative body of your city or town has voted, subject to local charter, to accept Clause 37A.

The eligibility requirements are the same for both clauses, but Clause 37A provides a higher exemption benefit.

EXEMPTION AMOUNT	Clause 37	$437.50
	Clause 37A	$500.00
APPLICATIONS	You must file an application each year with the assessors in the city or town where your property is located. The application is due on December 15, or three months after the actual tax bills are mailed, whichever is later. ***Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.*** Filing an application does not entitle you to delay your tax payment.	

For more information, please contact your local assessors. ***Rev. 9/2010***

DOCUMENTATION	You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to: 1. Evidence of domicile and ownership. 2. Proof of legal blindness.
NUMBER OF EXEMPTIONS	With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.
ELIGIBILITY REQUIREMENTS	You must satisfy tests relating to domicile, ownership and legal blindness. All eligibility requirements must be met as of July 1 of the tax year. (*The fiscal year of cities and towns begins July 1 and ends the following June 30.*)
DOMICILE	You must occupy the property as your domicile.
OWNERSHIP	You must own the property. 1. Your ownership interest must be worth at least $5,000. You may own this interest solely, as a joint owner or as a tenant in common. 2. If you hold a life estate in the domicile, you are considered the owner. 3. If your domicile is held in a trust, you are considered the owner only if: a. You are a trustee or co-trustee of that trust, <u>and</u> b. You have a sufficient beneficial interest in the domicile.
LEGAL BLINDNESS	You must submit a current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind each year. In the first year you apply for an application, you may substitute a statement from a doctor certifying you are legally blind according to the Commission's specifications.