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:
   - Is a trustee or co-trustee of that trust, and
   - 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 at:
(978)448-1127

or call the:
Department of Revenue
Division of Local Services
Property Tax Bureau
(617) 626-2300
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 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 of 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.

EXEMPTION AMOUNT

Clause 37: $437.50
Clause 37A: $500.00
The Commonwealth of Massachusetts

Name of City or Town

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BLIND

FISCAL YEAR _______ APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 5, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION

(See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before December 15 or 3 months after actual (not preliminary) tax bills are Mailed for fiscal year if later.

INSTRUCTIONS: Complete the following. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant ________________________________________________________________________________________

Telephone Number _________________________ Marital Status ________________________________

Legal Residence (Domicile) on July 1, _____________ Mailing Address (If different)

No. Street

Location of Property: City/Town Zip Code

No. of Dwelling Units: 1 2 3 4 Other

Did you own the property on July 1, _____? Yes ☐ No ☐

If yes, were you: Sole Owner ☐ Co-owner with Spouse Only ☐ Co-owner with Others ☐

Was the property subject to a trust as of July 1, ______? Yes ☐ No ☐

If yes, please attach trust instrument including all schedules.

Have you been granted any exemption in any other city or town (MA or other) for this year? Yes ☐ No ☐

If yes, name of city or town ________________________________ Amount exempted $ __________________

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DISPOSITION OF APPLICATION (ASSESSORS’ USE ONLY)

Ownership ☐ GRANTED ☐ Assessed Tax $ ________________

Occupancy ☐ DENIED ☐ Exempted Tax $ ________________

Status ☐ DEEMED DENIED ☐ Adjusted Tax $ ________________

Income ☐

Assets ☐

Board of Assessors

Date Voted/Deemed Denied ________________________________

Certificate No. __________________________________________

Date Cert./Notice Sent ________________________________

Exemption: Clause ________________________________ Date:

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE
B. EXEMPTION STATUS. Complete the questions that follow.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Were you legally blind as of July 1, ______?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Are you registered with Mass. Commission for the Blind?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>If yes, give Certificate Number ___________________________ Date Registered _____________ Attach copy of certificate.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If no, attach a letter from your doctor indicating status as of July 1.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

__________________________
Signature

date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service-connected disability
- Minor child of deceased parent
- Surviving spouse
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors’ disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year’s tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.