

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 in Section 5 of Chapter 59 provides an exemption provision for blind persons who satisfy certain ownership and domiciliary requirements.

EXEMPTION AMOUNT

Clause 37: \$437.50

APPLICATIONS

Applications must be filed annually on or before December 15 with the local assessors in the city or town where the property is located. If the tax bill is mailed after September 15, however, applications may be filed within three months from the date the bill was first mailed. Filing an application does not entitle one 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.

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy requirements relating to (1) proof of blindness and (2) ownership and domicile. The blind person must occupy the property as his or her domicile on July 1 of the tax year.

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.

OWNERSHIP AND DOMICILE

1. The blind person must own the property separately or jointly or as tenant in common and occupy the property as his or her domicile on July 1 of the tax year. 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.

2. The holder of a life estate satisfies the ownership requirement.

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

FOR FUTURE INFORMATION CONTACT:

**BOARD OF ASSESSORS
59 TOWN HALL SQ
FALMOUTH, MA
02540**

(508)495-7380

TOWN HALL HOURS

**MONDAY thru FRIDAY
8:00 A.M. TO 4:30 P.M.**

**TAXPAYER'S GUIDE TO
REAL ESTATE TAX
EXEMPTIONS
IN MASSACHUSETTS**

CLAUSE 37

BLIND PERSONS

