

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

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

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.

FOR FUTURE INFORMATION CONTACT:

**BOARD OF ASSESSORS
175 CENTRAL STREET
E BRIDGEWATER, MA
02333**

(508)378-1609

(508)378-1622

TOWN HALL HOURS

**MONDAY THROUGH
THURSDAY**

8:30 A.M. TO 4:30 P.M.

MONDAY EVENING

5:00 P.M. TO 8:30 P.M.

FRIDAY

8:30 A.M. TO 12 NOON

TAXPAYER S'GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS

**CLAUSE 37
CLAUSE 37A**

BLIND PERSONS

