

Blind Exemption, Clause 37A

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

ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS

Clause 37A: \$500.00

For eligibility, an individual must satisfy requirements relating to (1) proof of blindness and (2) ownership and domicile.

Not more than one exemption may be granted under Clause 37A on the same parcel of real estate.

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.

APPLICATION

In order to obtain an exemption for which you are qualified, you must file an application in writing on an approved form with the assessors. The assessors' office will accept exemption applications anytime after July 1 for the current fiscal year; if the application is received and approved before the tax file is created the exemption will appear on the actual tax bill when it is mailed in December. The filing deadline for an exemption is 3 months after the date tax bills were mailed. Any approved applications that are received after the tax file has been created will receive a certificate indicating the amount of the exemption.
Applications must be filed every year.

DOMICILE

The blind person must occupy the property as his or her domicile on July 1 of the tax year.

OWNERSHIP

1. A qualifying applicant must possess a sufficient ownership interest in the domicile as of July 1 of the tax year. This ownership requirement is satisfied if the person's ownership interest is worth at least an amount ranging from \$2,000 to \$10,000, depending on the exemption. The person may own this interest solely, as a joint owner or as a tenant in common.
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 or she:
 - a) Is a trustee or co-trustee of that trust, and
 - b) Possesses a sufficient beneficial interest in the domicile through that trust.