

## **Qualifications for Blind Person Exemption**

### **Clause 37A**

#### **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 properties.

Clause 37A of Section 5 of Chapter 59 provide alternative exemptions provisions for blind persons who satisfy certain ownership and domiciliary requirements:

#### **APPLICATION**

Applications must be filed annually with the Assessors by March 31. Filing an application does not entitle the applicant to a delay in tax payments.

#### **DOCUMENTATION**

An applicant must provide to the Assessors information to establish eligibility. You are required to submit to the Assessors annually a Certificate of Blindness from the Mass Commission for the Blind.

#### **OWNERSHIP**

1. To satisfy the ownership requirements, a blind person's interest in the domicile must be worth at least \$5,000. A person may own his interest solely, as a joint owner or as a tenant in common.
2. The holder of a life estate satisfies this requirement
3. If the domicile is held in a trust, a person can only satisfy the ownership if:
  - a. Is a trustee or co-trustee of that trust **AND**
  - b. Possesses a sufficient beneficial interest in the domicile through that trust.
4. There is no apportionment of this exemption if ownership is held jointly or as a tenant in common With someone other than spouse; the blind person receives the full exemption amount.

#### **EXEMPTION AMOUNT**

The exemption amount is \$500.00.