

## **Clause 37: BLIND PERSONS**

### **INTRODUCTION**

Clause 37 of Section 5 of Chapter 59 provides an exemption for blind persons who satisfy certain ownership and domicile requirements.

### **EXEMPTION AMOUNT**

The exemption amount for Clause 37 is \$437.50.

### **APPLICATIONS**

Applications must be filed with the Assessors annually, within 3 months of the mailing date of the third quarter tax bills. 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.

### **NUMBER OF EXEMPTIONS**

Not more than one exemption may be granted under Clause 37 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 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.

### **DOMICILE**

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

### **OWNERSHIP**

1. To satisfy this 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/she:
  - a. Is a trustee or co-trustee of that trust, and
  - b. Possesses a sufficient beneficial interest in the domicile through that trust.  
(Splitting the interest between multiple trusts does not qualify.)

