



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Mark E. Nunnely
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

TAXPAYER'S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS

LEGALLY BLIND PERSONS

Clauses 37, 37A

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for the legally blind. **It is not designed to address all questions or issues and does not change any provision of the Massachusetts General Laws. To find out about the specific eligibility and application requirements in your city or town, you must contact your local board of assessors.** The DOR cannot determine your eligibility or give you legal advice. Property taxes are assessed and collected by cities and towns, not by the DOR. Under state law, only your board of assessors, as the local tax administrator, can decide whether you qualify for an exemption. If you disagree with its decision, you may appeal to the state Appellate Tax Board (or county commissioners if your county's government has not been abolished).

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a part of the tax assessed for the fiscal year. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 (M.G.L. c. 59, § 5).

Clauses 37 and 37A provide exemptions for legally blind persons who meet specific occupancy and ownership requirements. Clause 37 applies unless the legislative body of your city or town has voted, subject to local charter, to accept Clause 37A.

The eligibility requirements are the same for both clauses, but Clause 37A provides a higher exemption benefit.

EXEMPTION AMOUNT	Clause 37	\$437.50
	Clause 37A	\$500.00
APPLICATIONS	You must file an application for each fiscal year with the assessors in the city or town where your property is located. The application is due on December 15, or three months after the actual tax bills are mailed, whichever is later. <i>Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.</i> Filing an application does not entitle you to delay your tax payment.	

For more information, please contact your local assessors.

DOCUMENTATION	<p>You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to:</p> <ol style="list-style-type: none"> 1. Evidence of domicile and ownership. 2. Proof of legal blindness.
NUMBER OF EXEMPTIONS	<p>With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5 for each fiscal year. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.</p>
ELIGIBILITY REQUIREMENTS	<p>You must satisfy tests relating to domicile, ownership and legal blindness. You must meet <u>all</u> eligibility requirements as of July 1 of the tax year. (<i>The fiscal year of cities and towns begins July 1 and ends the following June 30.</i>) If you do not meet all requirements as July 1, you <u>cannot</u> receive all or any portion of the exemption for that tax year.</p>
DOMICILE	<p>You must occupy the property as your domicile. Your domicile is where your principal and legal home is located, your family, social, civic and economic life is centered and you plan to return whenever you are away. You may have more than one residence, but only one domicile.</p>
OWNERSHIP	<p>You must own the property.</p> <ol style="list-style-type: none"> 1. Your ownership interest must be worth at least \$5,000. You may own this interest solely, as a joint owner or as a tenant in common. 2. If you hold a life estate in the domicile, you are the owner. 3. If your domicile is held in a trust, you are the owner only if: <ol style="list-style-type: none"> a. You are a trustee or co-trustee of that trust, and b. You have a sufficient beneficial interest in the domicile.
LEGAL BLINDNESS	<p>You must submit a current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind with each year's application.</p> <p>In the first year you apply for an exemption, you may substitute a statement from a doctor certifying you are legally blind according to the Commission's specifications.</p>
EXEMPTION CREDIT	<p>If the assessors decide you are eligible and grant an exemption, the amount granted is credited toward and reduces the tax assessed on your domicile for that fiscal year. You will only receive a refund if the entire tax for the year has already been paid at the time the exemption is granted.</p>

For more information, please contact your local assessors.

<p>SALE OF DOMICILE</p>	<p>If you are selling your domicile, you should make your attorney aware that you receive a property tax exemption that reduces the tax owed for the fiscal year. The sale is a private financial transaction and as a party, you are responsible for seeing that the exemption is properly credited at the closing, through escrow or other arrangements, when the parties make adjustments for local property taxes or charges. Your city or town is not responsible for seeing that you and the buyer allocate the property taxes so you get the benefit of the exemption.</p>
--------------------------------	--

<p style="text-align: center;">APPEALS</p>	
<p>Appellate Tax Board</p>	<p>The Appellate Tax Board (ATB) is an independent, quasi-judicial state board that hears taxpayer appeals from local assessors' decisions on property tax abatements and exemptions. If county government has not been abolished, appeals may be made to the county commissioners instead, but assessors may and usually do transfer those appeals to the ATB. ATB decisions may be appealed to the Appeals Court and, ultimately, to the Supreme Judicial Court.</p> <p>You can obtain the ATB's <u>guide</u> to the property tax appeal process from its website (www.mass.gov/atb) or by calling 617-727-3100.</p>
<p>Appeal of Action of Assessors</p>	<p>You have three months from the date of the assessors' decision on your exemption application to appeal to the ATB. This includes decisions to deny any exemption or to grant an exemption that provides a lesser benefit. If the application was deemed denied, your appeal must be filed within three months of the deemed denied date. As a general rule, if the real estate tax on your domicile is over \$3,000, you must also have paid each actual tax installment on time for the ATB to hear your appeal.</p> <p>The assessors may grant the exemption or higher exemption in final settlement of your application during the three month period for filing an appeal. In that case, you do not have to have filed an appeal with the ATB. However, if a settlement is not reached and an exemption not granted during that period, you must have filed your appeal by the deadline. If not, the ATB cannot hear the appeal.</p>

For more information, please contact your local assessors.

ASSESSMENT AND EXEMPTION CALENDAR	
January 1	Property Tax Assessment Date for Next Fiscal Year
July 1	Fiscal Year Begins Real Estate Exemption Eligibility Date for Fiscal Year
October - December	Actual Tax Bills Mailed for Fiscal Year
November 1 (Semi-annual Payment Communities) February 1 (Quarterly Payment Communities)	1 st Actual Tax Installment Payment Due ¹
December 15, or 3 Calendar Months from Mailing of Actual Tax Bill if later	Personal Exemption Applications to Assessors Due ²
3 Calendar Months from Filing of Application (or Date of Written Extension Given by Taxpayer)	Assessors Grant or Deny Exemption Application Deemed Denied if Assessors Have Not Acted
3 Calendar Months from Assessors' Action on Application, or Deemed Denial of Application	Appeal to ATB Due

¹ Contact your assessors. The due date depends on the payment system used in your community and the date actual tax bills were mailed for fiscal year.

² Some assessors may accept applications before actual tax bills are mailed. If not, or your application is not approved, you must apply by this deadline to claim the exemption.