



# 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.

<b>EXEMPTION AMOUNT</b>	<table> <tr> <td>Clause 37</td> <td>\$437.50</td> </tr> <tr> <td>Clause 37A</td> <td>\$500.00</td> </tr> </table>	Clause 37	\$437.50	Clause 37A	\$500.00
Clause 37	\$437.50				
Clause 37A	\$500.00				
<b>APPLICATIONS</b>	<p>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 April 1, or three months after the actual tax bills are mailed, whichever is later. <b>Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.</b> Filing an application does not entitle you to delay your tax payment.</p>				

**For more information, please contact your local assessors.**

<p><b>SALE OF DOMICILE</b></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, <b>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.</b> 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>
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<p style="text-align: center;"><b>APPEALS</b></p>	
<p><b>Appellate Tax Board</b></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 <a href="#">guide</a> to the property tax appeal process from its website (<a href="http://www.mass.gov/atb">www.mass.gov/atb</a>) or by calling 617-727-3100.</p>
<p><b>Appeal of Action of Assessors</b></p>	<p>You have three months from the date of the assessors' decision on your exemption application to appeal to the ATB. <b>This includes decisions to deny any exemption or to grant an exemption that provides a lesser benefit.</b> 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 \$5,000, you must also have paid all preliminary and actual tax installments 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>