

CLAUSE 37A - FY2026

Qualifications for Legally Blind Persons Exemption

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 portion of the tax assessed for the fiscal year. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5.

Clause 18 provides exemptions for individuals who meet specific requirements.

APPLICATION

Applications must be filed annually with the Assessor's by April 1, 2026. **Filing an application does not entitle the applicant to a delay in tax payments.**

EXEMPTION AMOUNT

The exemption amount is \$500*

*An additional amount of up to 100 percent of the exemption amount is possible after the first year based on adoption of M.G.L. C 59 s 5C ½ at the 2020 Annual Town Meeting. This would not take effect until the second year that the personal exemption has been granted and continues for all subsequent years thereafter. The amount may vary from year to year.

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must possess all eligibility requirements, as of July 1.

DOCUMENTATION

An applicant must provide the Assessors Office with information to establish eligibility. This information may include, but is not limited to:

1. Evidence of domicile and ownership.

2. "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind with each year's application. In the first year you apply for an exemption, you may substitute a statement from a doctor certifying that you are legally blind according to the Commissioner's specifications.

OWNERSHIP

You must own the property.

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:
 - a. You are a trustee or co-trustee of that trust AND
 - b. You have a sufficient beneficial interest in the domicile.

DOMICILE

You must occupy the property as your domicile.

SALE OF DOMICILE

If you sell your home, 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 you are responsible for seeing that the exemption is properly credited at the closing. The Town is not responsible for seeing that you or the buyer allocate the property taxes so you get the benefit of the exemption.