

# TAX SAVINGS

TIP #5

Courtesy of:  
**William Francis Galvin**  
Secretary of the Commonwealth

## BLIND PERSONS PERSONAL EXEMPTION

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### CLAUSES 37 AND 37A

#### WHAT ARE PERSONAL EXEMPTION CLAUSES 37 and 37A?

Personal Exemption Clause 37 releases an individual that is legally blind from the requirement to pay all a fraction of the taxes assessed on property. Clause 37 provides a \$437.50 reduction. Clause 37A provides a \$500.00 reduction in tax liability, but individual cities and towns must vote to provide this sum.

#### WHO IS ELIGIBLE?

Residents of the Commonwealth who are legally blind are eligible for this exemption. The individual must own and reside in the domicile being assessed.

#### WHAT ARE THE REQUIREMENTS?

- Declared legally blind as of July 1 of the tax year.
- Applicant must be registered with the Massachusetts Division of the Blind.
- Applicant must present a certificate from Massachusetts Division of the Blind, or present a letter from his/her doctor stating that he/she was legally blind as of July 1 of the tax year.

#### HOW DOES ONE APPLY?

Applications must be filed annually with the local assessor's office on or before December 15. If the tax bill is mailed after September 15, applications may be filed within three months from the date the bill was first mailed.

**RENEWALS:** If the exemption was granted the preceding year, a renewal application may be sent. However, it is the individual's responsibility to ensure that the application is filed annually.

#### CAN A DECISION BE APPEALED?

If the application for exemption is denied, the applicant may file an appeal with the State Appellate Tax Board, 100 Cambridge St., Boston, MA 02204, or call (617) 727-3100.

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*Information provided by:*

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