

## **LEGAL BLINDNESS**

1. You must submit a current “Certificate of Legal Blindness” from the Massachusetts Commission for the Blind each year
2. In the first year you apply for an application, you may substitute a statement from a doctor certifying you are legally blind according to the Commission’s specifications

FOR FURTHER  
INFORMATION CONTACT YOUR  
LOCAL BOARD OF ASSESSORS

**Hopedale Board of Assessors  
74 Hopedale Street  
Hopedale, MA 01747**

**508-634-2203 x224  
508-634-2203 x214**

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## **TAXPAYER’S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN HOPEDALE**

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### **Clause 37A**

### **BLIND PERSONS**



**Hopedale Board of Assessors  
74 Hopedale Street  
Hopedale, MA 01747**

## INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 37 and 37A of Section 5 of Chapter 59 provide alternative exemption provisions for blind persons who satisfy certain ownership and domiciliary requirements. Clause 37A provides an increased exemption amount.

For the benefits of Clause 37A to be available, the clause must have been accepted by town meeting or city council vote. If a city or town has not so voted, Clause 37 prevails. Eligibility requirements are the same for each Clause.

## EXEMPTION AMOUNT

Clause 37: \$437.50  
Clause 37A: \$500.00

## APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before April 1<sup>st</sup> or 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year if later. **Filing**

**on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.** Filing an application does not entitle the applicant to a delay in tax payment.

## DOCUMENTATION

You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to:

1. Evidence of domicile and ownership
2. Proof of legal blindness

## NUMBER OF EXEMPTIONS

With limited exceptions, you may only receive one exemption under M.G.L. c.59, § 5. 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.

## ELIGIBILITY REQUIREMENTS

You must satisfy tests relating to domicile, ownership and legal blindness. All eligibility requirements

must be met as of July 1 of the tax year. (*The fiscal year of cities and towns begins July 1 and ends the following June 30.*)

## DOMICILE

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.

## OWNERSHIP

You must own the property

- I. 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 considered the owner
3. If your domicile is held in a trust, you are considered 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