

## CLAUSE 37A BLIND

### \$500 DEDUCTION

For eligibility, an individual must satisfy the following requirements:

- The first year an exemption is sought, proof of blindness in a letter from a reputable physician certifying blindness in accordance with the specification of the Commission for the Blind is acceptable.
- For each subsequent year, a certificate from the Commission for the Blind attesting to a condition of legal blindness must be provided.
- The blind person must occupy the property as his or her domicile on July 1<sup>st</sup> of the tax year.
- The blind person may own his domicile solely, as a joint owner or as a tenant in common. The holder of a life estate also satisfies the ownership requirement.

Required Documents:

- Completed application
- Physicians Letter certifying blindness (1<sup>st</sup> year applicants)
- Certificate of blindness from the Commission for the Blind

If you have any questions, please call the Assessors Office at (978) 356-6603 or email [assessors@ipswichma.gov](mailto:assessors@ipswichma.gov).