

SENATE No. 1823

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia Stone Creem

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to property tax deferral for estates.

PETITION OF:

NAME:

Cynthia Stone Creem

DISTRICT/ADDRESS:

First Middlesex and Norfolk

SENATE No. 1823

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1823) of Cynthia Stone Creem for legislation relative to senior citizen property taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1620 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to property tax deferral for estates.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Clause Eighteenth A of section 5 of chapter 59 of the General Laws, as
2 appearing in the 2016 Official Edition, is hereby amended by inserting in subsection (1) after the
3 words “the property or” the following words:- one year after; and by inserting in subsection (3)
4 after the words “the property or” the following words:- one year after.

5 SECTION 2. Clause Forty-first A of said section 5 of said chapter 59 of the General
6 Laws, as so appearing, is hereby further amended by inserting, in subsection (1) after the words
7 “the property or” the following words:- one year after; and by inserting in subsection (3) after the
8 words “the property or” the following words:- one year after.