

SENATE NO. 1828

AN ACT EXEMPTING CERTAIN ELDERLY PERSONS FROM CERTAIN REAL ESTATE INCREASES

*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. Section 21C of chapter 59 of the General Laws, as appearing in the 2004 Official
2 Edition, is hereby amended in subsection (e) by inserting at the end thereof the following
3 subparagraph:-

4 The provisions of this subsection shall not apply to persons 70 years of age or older provided
5 that such persons have owned the real estate subject to such tax increase for a period of at least ten
6 years.