## The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for a certain real property tax exemption..

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

- SECTION 1. Section 5 of chapter 69 of the General Laws, as most recently amended by
- 2 Section 114 of chapter 159 of the acts of 2000, is hereby amended by adding the following
- 3 clause:— Fifty-fourth. Owners of real estate in cities and towns within the waterworks
- 4 system or sewer system of the Massachusetts Water Resources Authority who are 65 years of
- 5 age or older shall receive an exemption equal to 50 percent of charges paid to a city or town for
- 6 water and sewer.