

**HOUSE . . . . . No. 4225**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to real estate tax payments..

*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. The definition of “ Real estate tax payment” in paragraph (1) of subsection  
2 (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is  
3 hereby amended by adding the following sentence: - Notwithstanding the foregoing, any person  
4 who has deferred all or part of his property taxes by signing a tax deferral and recovery  
5 agreement, shall be considered to have paid the amount deferred on the date of signing such  
6 deferral and recovery agreement during the taxable year for the purpose of qualifying for any  
7 exemption hereunder.