

**SENATE . . . . . No. 1372**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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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  
2 Official 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  
5 provided that such persons have owned the real estate subject to such tax increase for a period of  
6 at least ten years.

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