

**SENATE . . . . . No. 1823**

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**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:	DISTRICT/ADDRESS:	
<i>Cynthia Stone Creem</i>	<i>First Middlesex and Norfolk</i>	
<i>Diana DiZoglio</i>	<i>First Essex</i>	<i>7/14/2021</i>

**SENATE . . . . . No. 1823**

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

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[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.