

**HOUSE . . . . . No. 5446**

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By Mr. DeNucci of Newton, petition of A. Joseph DeNucci relative to the property tax exemption for certain elderly persons on property acquired by inheritance. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Eight.

**AN ACT RELATIVE TO THE PROPERTY TAX EXEMPTION FOR CERTAIN PERSONS ON PROPERTY ACQUIRED BY INHERITANCE.**

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

1 Clause Forty-first of section 5 of chapter 59 of the General Laws,  
2 as appearing in section 1 of chapter 967 of the acts of 1977, is  
3 hereby amended by striking out, in line 17, the word "clause"; and  
4 inserting in place thereof the words: — clause, or (4) who  
5 inherited such real property and at the time of such inheritance was  
6 at least sixty-five years of age and who has occupied such real  
7 property or other real property in the commonwealth for five years  
8 and who otherwise qualifies under this clause;

