

**HOUSE . . . . . No. 4244**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*William M. Straus*

*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 the town of Mattapoisett.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William M. Straus</i>	<i>10th Bristol</i>	<i>12/6/2019</i>

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By Mr. Straus of Mattapoissett, a petition (accompanied by bill, House, No. 4244) of William M. Straus (by vote of the town) that the town of Mattapoissett be authorized to assess certain solar or wind systems. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to the town of Mattapoissett.

*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. Notwithstanding the provisions of Section 5, Clause Forty-Four of Chapter 59  
2 of the General Laws, as appearing in the General Official Edition, and notwithstanding the  
3 provisions of any general or special law to the contrary, the Town of Mattapoissett is hereby  
4 authorized pursuant to Section 4 of Chapter 59 of the General Laws, as appearing in the 2019  
5 General Official Edition, to assess, as personal property, a solar or wind system that is capable of  
6 producing more than twenty-five kilowatts AC (25kwAC) and which power produced by said  
7 solar or wind powered system is more than 125 per cent of the annual electricity needs of the real  
8 property upon which it is located and contiguous or non-contiguous real property within the  
9 same municipality that is owned or leased by the owner of the real property on which the solar or  
10 wind powered system is located.

11           Section 2. In lieu of the payment of the tax authorized in Section 1 hereof, the owner of  
12 any such solar or wind powered system which is taxable as personal property in the Town of

13 Mattapoissett may execute an agreement for payment in of lieu taxes with the Town of  
14 Mattapoissett.

15 Section 3. Notwithstanding any provision of any general or special law to the contrary,  
16 the Town of Mattapoissett acting through its Board of Selectmen, its Board of Assessors and  
17 pursuant to authority granted by its Town Meeting, may execute an agreement for the payment in  
18 lieu of taxes with the owner of a solar or wind power system in the Town of Mattapoissett;  
19 provided, however, that, unless otherwise provided by the agreement, a notice of the payment in  
20 lieu of taxes owed for each fiscal year shall be mailed to the owner and due on the dates by  
21 which a tax assessed under the General Laws, as appearing in the 2019 General Official Edition  
22 would be payable without interest.

23 The term of said payment in lieu of tax agreement shall not be for a period greater than  
24 20 years from the date of installation of the system unless said payment in lieu of tax agreement  
25 contains express provisions setting forth the reasons that justify a term longer than 20 years;  
26 provided further, that an exemption shall not be allowed for any year within that period where  
27 the solar or wind powered system is not capable of producing energy as required herein.

28 Section 4. Annually and not later than March 1, each owner shall execute and deliver an  
29 affidavit under oath to the Board of Assessors of the Town of Mattapoissett stating the (i) type of  
30 system (ii) capacity of the system (iii) percentage of the annual electricity needs of the real  
31 property that were met by the system; and (iv) power generated for the previous year.

32 Section 5. Notwithstanding the provisions hereof, or any general or special law to the  
33 contrary, the owner of a solar or wind powered system and the Town of Mattapoissett shall not be

34 required to amend, modify, or renegotiate an existing payment in lieu of tax agreement that was  
35 entered into or executed before the effective date of this act.

36 Section 6. This act shall become effective on July 1, 2020, or take any action relative  
37 thereto.