

HOUSE No. 2662

The Commonwealth of Massachusetts

PRESENTED BY:

Elizabeth A. Poirier

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 municipal option abatement for contaminated real property.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Elizabeth A. Poirier

14th Bristol

David F. DeCoste

5th Plymouth

HOUSE No. 2662

By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2662) of Elizabeth A. Poirier and David F. DeCoste relative to municipal option tax abatements for contaminated real property. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2708 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to municipal option abatement for contaminated real property.

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. Chapter 59 of the General Laws, as appearing in the 2012 Official Edition,
2 is hereby amended by inserting, after section 59A, the following new section:

3 SECTION 59B. (a) In any city or town which accepts the provisions of this section, the
4 board of selectmen of a town or in a municipality having a town council form of government, the
5 town council or the mayor with the approval of the city council in a city may establish a program
6 to:

7 (1) enter into an agreement with the owner of any real property, as defined by section 2A
8 of this chapter, to abate the property tax due as of the date of the agreement for a period not to
9 exceed 7 years if (A) the property has been subject to a release of oil or hazardous material, as

10 defined by section 2 of chapter 21E, (B) the owner does not qualify as an “eligible person”, as
11 defined by section 2 of chapter 21E, (C) and the owner agrees to conduct any assessment,
12 containment and removal of the oil or hazardous material necessary to redevelop the property.
13 Any such tax abatement shall only be for the period of the assessment, containment and removal
14 process and shall be contingent upon the continuation and completion of the assessment,
15 containment and removal process with respect to the purposes specified in the agreement. The
16 abatement shall cease upon the sale or transfer of the property for any other purpose unless the
17 municipality consents to its continuation. The municipality may also establish a recapture
18 provision in the event of sale provided such recapture shall not exceed the original amount of
19 taxes abated and may not go back further than the date of the agreement; (2) forgive all or a
20 portion of the principal balance and interest due on delinquent property taxes for the benefit of
21 any prospective purchaser who has initiated a response action approved by the Commissioner of
22 Environmental Protection or a hazardous waste site cleanup professional, licensed pursuant to
23 sections 19 through 19J of chapter 21A, and completes such response plan for a property deemed
24 by the municipality to be abandoned or a brownfields, as established in chapter 21E; or (3) enter
25 into an agreement with the owner of any real property to fix the assessment of the property as of
26 the last assessment date prior to commencement of the response action for a period not to exceed
27 7 years, provided the property has been the subject of a response action approved by the
28 Commissioner of Environmental Protection or verified by a hazardous waste site cleanup
29 professional, licensed pursuant to sections 19 through 19J of chapter 21A.

30 (b) A municipality shall notify the Commissioner of Environmental Protection and the
31 Commissioner of the Department of Revenue not later than 30 days after granting any abatement

- 32 or forgiveness of taxes or any fixed assessment under subsection (a) of this section. Such notice
- 33 shall provide the owner or purchaser's name, as the case may be, and the address of the property