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:

<table>
<thead>
<tr>
<th>NAME</th>
<th>DISTRICT/ADDRESS</th>
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<tr>
<td>Elizabeth A. Poirier</td>
<td>14th Bristol</td>
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An Act relative to municipal option abatements 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:

SECTION 1. Chapter 59 of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by inserting, after section 59A, the following new section:

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

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

(b) A municipality shall notify the Commissioner of Environmental Protection and the
Commissioner of the Department of Revenue not later than 30 days after granting any abatement
or forgiveness of taxes or any fixed assessment under subsection (a) of this section. Such notice shall provide the owner or purchaser's name, as the case may be, and the address of the property.