

SENATE No. 2505

The Commonwealth of Massachusetts

PRESENTED BY:

Marc R. Pacheco

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 authorizing the town of Wareham to assess certain solar or wind systems as personal property.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Marc R. Pacheco

First Plymouth and Bristol

Susan Williams Gifford

2nd Plymouth

SENATE No. 2505

By Mr. Pacheco, a petition (accompanied by bill, Senate, No. 2505) of Marc R. Pacheco and Susan Williams Gifford (by vote of the town) for legislation to authorize the town of Wareham to assess certain solar or wind systems as personal property. Revenue. [Local approval received]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act authorizing the town of Wareham to assess certain solar or wind systems as personal 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. Notwithstanding clause Forty-fifth of section 5 of chapter 59 of the General
2 Laws, or any general or special law to the contrary, the town of Wareham may, pursuant to
3 section 4 of said chapter 59, assess, as personal property, a solar or wind system that is capable
4 of producing more than 25 kilowatts AC and that produces more than 125 per cent of the annual
5 electricity needs of the real property upon which it is located and contiguous or non-contiguous
6 real property within the same municipality that is owned or leased by the owner of the real
7 property on which the solar or wind powered system is located.

8 SECTION 2. In lieu of the payment of the tax authorized in section 1, the owner of any
9 such solar or wind powered system that is taxable as personal property in the town of Wareham
10 may execute an agreement for payment in of lieu taxes with the town.

11 SECTION 3. (a) Notwithstanding any general or special law to the contrary, the town of
12 Wareham, acting through its board of selectmen, its board of assessors and pursuant to authority
13 granted by its town meeting, may execute an agreement for the payment in lieu of taxes with the
14 owner of a solar or wind power system in the town; provided, however, that, unless otherwise
15 provided by the agreement, a notice of the payment in lieu of taxes owed for each fiscal year
16 shall be mailed to the owner and due on the dates by which a tax assessed under the General
17 Laws would be payable without interest.

18 (b) The term of the payment in lieu of tax agreement shall be for a period not more than
19 20 years from the date of installation of the system unless the agreement contains express
20 provisions setting forth the reason for which a period longer than 20 years is justified; provided,
21 however, that an exemption shall not be allowed for any year within that period where the solar
22 or wind powered system is not capable of producing energy as required under this act.

23 SECTION 4. Annually and not later than March 1, each owner of a solar or wind
24 powered system described in section 1 shall execute and deliver an affidavit under oath to the
25 board of assessors of the town of Wareham stating the: (i) type of system; (ii) capacity of the
26 system; (iii) percentage of the annual electricity needs of the real property that were met by the
27 system; and (iv) power generated for the previous year.

28 SECTION 5. Notwithstanding any general or special law to the contrary, nothing in this
29 act shall require the owner of a solar or wind powered system and the town of Wareham to
30 amend, modify or renegotiate an existing payment in lieu of tax agreement that was entered into
31 or executed before the effective date of this act.

32 SECTION 6. This act shall take effect as of July 1, 2021.