



Town of North Attleborough, Massachusetts

TBD

MEMORANDUM FOR RECORD

SUBJECT: Policy Letter 010 – Brownfields Tax Abatement Under MGL c. 59, §59A

1. Purpose

This policy establishes internal guidelines and administrative procedures for reviewing, evaluating, negotiating, and recommending tax abatement agreements under M.G.L. Chapter 59, Section 59A.

This policy supports the Town's goal of encouraging the environmental cleanup and redevelopment of contaminated commercial and industrial properties while ensuring the Town's financial interests are adequately protected.

This policy does not supersede the bylaw adopted by the Town Council nor the statutory authority granted under M.G.L. c. 59, §59A.

2. Scope

This policy applies to all applications submitted under the Town of North Attleborough's bylaw adopted pursuant to M.G.L. c. 59, §59A.

It governs the administrative process conducted by the Town Manager and relevant departments prior to making a recommendation to the Town Council.

3. Eligibility Criteria

To be eligible for consideration under this policy, a property must meet the requirements of M.G.L. c. 59, §59A:

1. The property must have had a documented release of oil or hazardous materials as defined by M.G.L. c. 21E;
2. The property must be zoned commercial or industrial;
3. The applicant must be an eligible person as defined by M.G.L. c. 21E, §2;
4. The applicant must demonstrate active or proposed environmental response actions consistent with the Massachusetts Contingency Plan (MCP).

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Eligibility for consideration does not guarantee approval.

4. Application Requirements

Applicants must submit a complete written application that includes:

1. Property Information
 - a. Address, parcel ID, zoning classification
 - b. Site plan or locus map
2. Environmental Documentation
 - a. Evidence of the release (21E documentation, LSP reports, RTN number)
 - b. Summary of remediation completed to date
 - c. Planned remediation activities and schedule
3. Financial Information
 - a. Outstanding real estate taxes, interest, and costs
 - b. Requested abatement or repayment structure
 - c. Financial capacity to complete cleanup and redevelopment
 - d. Any other municipal debts owed
4. Redevelopment Narrative
 - a. Proposed redevelopment or reuse
 - b. Expected community and economic benefits
5. Statement of Eligibility under M.G.L. c. 21E, §2.

Applications deemed incomplete will be returned for revision.

5. Administrative review Process

Upon receipt of a complete application, the Town Manager will coordinate a multi-department review. Typical review includes:

1. **Assessor** – verification of assessments and general property information
2. **Treasurer/Collector** – verification of all municipal debts and payment history
3. **Building Department** – zoning compliance and redevelopment feasibility
4. **Health Department** – 21E/MCP documentation review
5. **Department of Public Works** – infrastructure and impact review
6. **Town Attorney** – legal review of documentation and eligibility
7. Additional departments may be consulted as needed.

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6. Negotiations Guidelines

The Town Manager is authorized to negotiate the terms of the agreement under the following general guidelines:

1. **Maximum Flexibility.** No fixed maximum or minimum abatement amounts are required. Terms should be tailored to the specific property, contamination severity, and redevelopment potential.
2. **Recommended Considerations.** The Town Manager may consider the following factors:
 - a. Severity and cost of environmental contamination
 - b. Necessity of municipal relief to allow cleanup or redevelopment
 - c. Economic and community benefit of the proposed reuse
 - d. Applicant's financial capacity and history of compliance
 - e. Degree of existing environmental risk to public health
 - f. Municipal risk exposure and likelihood of project completion
3. **Cleanup Milestones.** The Town may require cleanup milestones as conditions for abatement or repayment relief, such as:
 - a. MCP Phase II completion
 - b. Remedy Operation Status (ROS)
 - c. Permanent or temporary solutions
 - d. DEP compliance confirmations
4. **Clawback Provisions.** Agreements will include provisions allowing the Town to reinstate taxes, interest, and costs if:
 - a. Cleanup ceases or fails
 - b. Redevelopment commitments are not met
 - c. The applicant defaults on payments
 - d. Violations of contract terms occur
5. **Length of Terms.** The policy recommends repayment/abatement terms generally not exceeding **10 years**, unless the Town Manager determines an extended schedule is necessary to achieve environmental or redevelopment goals.

7. Recommendation to the Town Council

Upon completion of negotiation and departmental review:

1. The Town Manager will prepare a written recommendation to the Town Council summarizing:
 - a. Site conditions
 - b. Environmental status
 - c. Financial considerations
 - d. Proposed agreement terms
 - e. Anticipated municipal benefits
2. The Town Council retains full statutory discretion to approve, amend, or deny the agreement.

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8. Execution and Filing

Upon Town Council approval:

1. The agreement must be signed by the Town Manager and the property owner
2. The agreement must be notarized
3. The Town Clerk must attest to the final document
4. Copies must be distributed to:
 - a. Massachusetts Department of Environmental Protection
 - b. U.S. Environmental Protection Agency
 - c. Town Council
 - d. Property owner

9. Monitoring and Compliance

The Town Manager will monitor compliance with:

1. Cleanup benchmarks
2. Payment schedules
3. Reporting requirements

Significant non-compliance shall be reported to the Town Council with recommended action.

10. Amendments

This policy may be amended, replaced, or revoked at any time by the Town Manager.

11. The point of contact for this policy is the undersigned at mborg@nattleboro.com or by telephone at (508) 699-0100.

MICHAEL D. BORG
Town Manager
North Attleborough, MA