

Town of North Attleborough

Proposed Bylaw – Tax Abatement Agreements for Contaminated Commercial and Industrial Properties

(Pursuant to M.G.L. Chapter 59, Section 59A)

1. Purpose

The purpose of this bylaw is to establish a process for negotiating, reviewing, and approving agreements between the Town of North Attleborough and eligible persons, as defined in M.G.L. c. 21E, §2, for the abatement of outstanding real estate taxes, interest, and costs on sites or portions of sites where a release of oil or hazardous materials has occurred.

This bylaw promotes environmental cleanup, redevelopment, and the return of contaminated properties to productive use.

2. Applicability

This bylaw applies only to properties that meet all of the following conditions:

- a. The property has experienced a documented release of oil or hazardous materials as defined under M.G.L. c. 21E;
- b. The property is zoned for commercial or industrial use;
- c. The property owner is an eligible person as defined under M.G.L. c. 21E, §2; and
- d. The Town Council has accepted M.G.L. c. 59, §59A by majority vote.

3. Authority

This bylaw is adopted pursuant to M.G.L. c. 59, §59A, which authorizes municipalities to enter into agreements with eligible persons for the abatement of outstanding real estate taxes, interest, and associated costs for qualifying contaminated properties.

4. Application Process

a. Initial Application

- i. Any eligible person seeking an agreement under this bylaw shall submit a written application to the Town Manager, including:
- ii. A description of the property, including address, parcel number, and zoning classification;
- iii. Documentation of the release of oil or hazardous materials;
- iv. Evidence supporting eligibility under M.G.L. c. 21E, §2;
- v. A summary of environmental response actions completed or proposed;
- vi. The amount of outstanding real estate taxes, interest, and costs; and
- vii. A proposed schedule for repayment or abatement.

b. Review

The Town Manager shall coordinate review of the application with:

- i. Department of Public Works
- ii. Health Department
- iii. Building Department
- iv. Treasurer/Collector
- v. Town Assessor
- vi. Town Attorney (as needed)
- vii. Any Department as needed or determined by the Town Manager

The Town Manager may request additional information from the applicant at any time.

5. Negotiation of Agreement

The Town Manager, in consultation with relevant departments, shall negotiate the terms of a proposed agreement with the applicant. The agreement may include, but is not limited to:

- a. The total amount outstanding;
- b. The percentage of interest to accrue, if applicable;
- c. Monthly repayment amounts and schedule;
- d. Inception and final payment dates;
- e. Late penalties or enforcement provisions;
- f. Requirements for continued environmental cleanup;
- g. Any additional contractual obligations deemed necessary by the Town.
- h. Terms shall be set at the discretion of the Town, consistent with M.G.L. c. 59, §59A.

6. Approval of Agreement

a. Recommendation. Upon completion of negotiations, the Town Manager shall forward the proposed agreement to the Town Council with a recommendation for approval or denial.

b. Town Council Action

- i. The Town Council shall review, deliberate, and vote to approve, amend, or deny the agreement.
- ii. A majority vote of the Town Council is required for approval.

c. Execution of Agreement

- i. Upon Town Council approval:
- ii. The agreement shall be signed by the Town Manager and the property owner;
- iii. The agreement shall be notarized;
- iv. The Town Clerk shall attest to the agreement;
- v. Copies shall be provided to:
 1. Massachusetts Department of Environmental Protection
 2. U.S. Environmental Protection Agency
 3. Town Council
 4. Property owner

7. Compliance and Enforcement

a. Failure of the property owner to comply with the terms of the agreement shall constitute default and may result in:

- i. Termination of the agreement,
- ii. Reinstatement of full outstanding taxes, interest, and costs, and
- iii. Any other remedies available to the Town.

b. The Town Manager shall monitor compliance and report significant issues to the Town Council.

8. Severability

If any section or provision of this bylaw is found to be invalid, such invalidity shall not affect the remaining provisions, which shall continue in full force and effect.

9. Effective Date

This bylaw shall take effect upon approval by Town Council, certification by the Town Clerk, and any required posting and publication under the Town Charter and General Laws.