**MODEL BROWNFIELDS TAX AGREEMENT**

*Based upon the Town of Andover’s Brownfield’s Tax Agreement*

**BROWNFIELDS TAX AGREEMENT**

**ARTICLE 27.** To see if the City/Town of [City/Town Name] will vote to accept the provisions of Mass. G.L., Chapter 59, Section 59A, and to adopt a General Ordinance/Bylaw as follows:

MASSACHUSETTS BROWNFIELDS ACT - TAX AGREEMENTS

The City/Town of [City/Town Name] is authorized, pursuant to Massachusetts General Laws, Chapter 59, Section 59A, as amended, to enter into agreements regarding payment or abatements of real estate taxes, and/or interest, and/or penalties relative to sites or portions of sites within the City/Town of [City/Town Name], from or at which there has been a release of oil or hazardous materials. The following are necessary conditions and components of any such agreement:

(a) The site or a portion thereof must be one from, or at which, there has been a contaminated release of oil or hazardous material;

(b) The site or a potion thereof is zoned for commercial or industrial uses;

(c) The agreement must be for the purpose of environmental cleanup and redevelopment of such site, and shall require submission of any plans to address such;

(d) The agreement must provide:

(i) the principal amount due of outstanding taxes, interest and penalties, before abatement of any amount thereof;

(ii) the amount of taxes, interest and penalties to be abated, if any;

(iii) the net amount of taxes, interest and penalties due after abatement;

(iv) the percent of interest to accrue, if determined applicable;

(v) the inception date of payment;

(vi) the date of final payment; and

(vii) late penalties and other terms of repayment.

(e) Agreements can only be made with an eligible owner as defined under M.G.L. Chapter 21E, Section 2. Eligible owners are new, "innocent" purchasers who did not own the site at the time the oil or hazardous material was released and did not cause or contribute to its release;

(f) Such agreements shall be negotiated by the Town Manager/Board of Selectmen (with the assistance of the various departmental staff members), the City/Town Treasurer and the Board of Assessors;

(g) Such agreements shall be subject to the approval vote of the City Council/Board of Selectmen;

(h) Such agreements, as required by said M.G.L. Chapter 59, Section 59A, shall be signed by the eligible property owner and the Chair of the City Council/Board of Selectmen;

(i) Such agreements shall be notarized and attested to by the City/Town Clerk;

(j) Such agreements shall contain any other provisions as may be required by law, ordinance or regulation of the Department of Revenue;

(k) In the event any such agreement reduces the tax to be paid, abatements must be processed and charged to the overlays for the fiscal years of the taxes abated;

(1) Copies of the executive agreement shall be provided to the eligible property owner, the City Council/Board of Selectmen, and the following state and federal agencies; Massachusetts Department of Revenue (Property Tax Bureau), Massachusetts Department of Environmental Protection and United States Environmental Protection Agency.