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CHAPTER 357 OF THE ACTS OF 2020

On January 13, 2021, Governor Baker signed Chapter 357 of the Acts of 2020 which authorized the Town of Mattapoisett, pursuant to Section 4 of Chapter 59 of the General Laws, to assess, as personal property, a solar or wind system that is

CRITERIA FOR TAXATION

- (i) capable producing more than twenty-five kilowatts AC (25kwAC), and
- (ii) which power produced by said solar or wind powered system is more than 125 per cent of the annual electricity needs of the real property upon which it is located and contiguous or non-contiguous real property within the same municipality that is owned or leased by the owner of the real property on which the solar or wind powered system is located.

ABILITY TO EXECUTE A PAYMENT IN LIEU OF TAX AGREEMENT

In lieu of taxation, the owner of the facility and the Town may enter into a Payment In Lieu of Tax (PILOT) Agreement.

EXEMPTION PERIOD

Unlimited if exempt pursuant to Section 1 of Chapter 357 of the Acts of 2020.

PILOT TERM

20 years, with the ability to extend the term by agreement of the owner of the Facility and the municipality, provided the PILOT Agreement has expressly stated reasons justifying the longer term.

CAN PILOT INCLUDE BOTH PERSONAL & REAL ESTATE TAX?

No, real estate taxes may not be included in the PILOT Agreement.

WHO EXECUTES THE PILOT AGREEMENT?

The PILOT Agreement must be approved and executed by the Board of Selectmen, and the Board of Assessors. The PILOT Agreement must also be approved by Town Meeting. It is not sufficient for Town Meeting to merely grant the Board of Selectmen and the Board of Assessors authority to negotiate the PILOT Agreement. Once the Developer and the Town have agreed upon the PILOT Agreement, the fully negotiated document must be presented to the Town meeting for approval.

ARE EXISTING 59/38H(B) AGREEMENTS GRANDFATHERED?

Yes.

IS THERE AN ANNUAL REPORT REQUIRED FOR THE OWNER OF THE FACILITY?

Yes. In addition to filing a Form of List, the owner of the Facility must file an affidavit with the Board of Assessors, no later than March 1st which sets forth:

- (i) type of system;
- (ii) capacity of the system;
- (iii) percentage of the annual electricity needs of the real property that were met by the system; and
- (iv) power generated for the previous year.

EFFECTIVE DATE:

July 1, 2020.

Acts (2020)

Chapter 357

AN ACT PROVIDING FOR CERTAIN TAX ASSESSMENTS AND PILOT AGREEMENTS FOR SOLAR AND WIND SYSTEMS IN THE TOWN OF MATTAPOISETT.

*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. Notwithstanding clause Forty-Four of section 5 of chapter 59 of the General Laws, or any general or special law to the contrary, the town of Mattapoisett may, pursuant to section 4 of chapter 59 of the General Laws, assess, as personal property, a solar or wind system that is capable of producing more than 25 kilowatts AC (25kwAC) and which power produced by said solar or wind powered system is more than 125 per cent of the annual electricity needs of the real property upon which it is located and contiguous or non-contiguous real property within the same municipality that is owned or leased by the owner of the real property on which the solar or wind powered system is located.

SECTION 2. In lieu of the payment of the tax authorized in section 1 hereof, the owner of any such solar or wind powered system which is taxable as personal property in the town of Mattapoisett may

execute an agreement for payment in of lieu taxes with the town of Mattapoisett.

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

(b) The term of said payment in lieu of tax agreement shall not be for a period greater than 20 years from the date of installation of the system unless said payment in lieu of tax agreement contains express provisions setting forth the reasons that justify a term longer than 20 years; provided further, that an exemption shall not be allowed for any year within that period where the solar or wind powered system is not capable of producing energy as required herein.

SECTION 4. Annually and not later than March 1, each owner shall execute and deliver an affidavit under oath to the board of assessors of the town of Mattapoisett stating the: (i) type of system; (ii) capacity of the system; (iii) percentage of the annual electricity needs of the real property that were met by the system; and (iv) power generated for the previous year.

SECTION 5. Notwithstanding the provisions of this act, or any general or special law to the contrary, the owner of a solar or wind powered system and the town of Mattapoisett shall not be required to amend, modify, or renegotiate an existing payment in lieu of tax agreement that was entered into or executed before the effective date of this act.

SECTION 6. This act shall take effect as of July 1, 2020.

Approved, January 13, 2021.