



**TOWN OF WESTFORD
TOWN MANAGER'S
OFFICE**

TOWN HALL
55 Main Street
WESTFORD, MA 01886

MEMORANDUM

To: Select Board
Finance Committee
Kristen Las, Town Manager

From: Mike Edwards, Assistant Town Manager of Strategic Operations

Subject: Article 6, Blanchard Solar Panel PILOT Article
March 28, 2026 Annual Town Meeting

Date: February 9, 2026

Members of the Select Board and Finance Committee:

As outlined in the November 21, 2025 Power Purchase Agreement memorandum, the proposed Blanchard Middle School solar photovoltaic system would be owned by a third-party developer and therefore classified as taxable personal property under Massachusetts law. To address this, the Town anticipates entering into a Payment in Lieu of Taxes (PILOT) Agreement for the Ameresco-owned solar facility, which is expected to have a capacity of approximately 0.582 megawatts. The PILOT would be structured pursuant to M.G.L. Chapter 59, Section 38H(b) and applicable Department of Revenue guidelines, and would establish annual payments in lieu of personal property taxes for a long-term term consistent with the underlying Power Purchase Agreement (2025.11.25 Blanchard Solar PPA)

As noted in the memorandum, any personal property tax obligation would be treated as a pass-through cost, resulting in a corresponding adjustment to the PPA rate and an equal General Fund revenue offset, with no net fiscal impact to the Town. Because the PILOT constitutes a multi-year contractual agreement affecting municipal taxation and revenue, Town Meeting authorization is required to allow the Select Board and Board of Assessors to negotiate and execute the agreement and any related instruments. Article 6 provides the necessary authority to finalize a PILOT agreement in conjunction with the PPA on such terms and conditions as the Select Board determines to be in the best interest of the Town.