

CHAPTER 4  
Financial Affairs

Section 4.1 Audit of Accounts

- 4.1.1 An audit of the accounts of the town shall be made annually under the supervision of the state Division of Accounts, as provided by Section 35 of Chapter 44 of the general laws

Approved June 1, 1955

Section 4.2 Submission of Bills

- 4.2.1 Each officer, board or committee authorized to spend money shall, on or before June twentieth (20<sup>th</sup>) of each year, transmit to the Town Accountant all unpaid bills outstanding as of that date

Approved October 8, 1986

Section 4.3 Town Collector

- 4.3.1 The Collector of Taxes shall collect, under the title of Town Collector, all accounts due the town except interest on investments of trusted funds All accounts coming due the town shall forthwith be committed by several officers, boards and committees of the town to the Town Collector, together with all available information in relation thereto

Approved June 1, 1955

Section 4.4 Custody of Certain Documents

- 4.4.1 Except as other-wise provided by Law, the Town Clerk shall be custodian of all bonds, deeds, contracts, insurance policies and other similar documents owned by the town

Approved June 1, 1955

Section 4.5 Disposition of Departmental Receipts

- 4.5.1 Every officer shall pay into the treasury of the town all amounts received by him on behalf of the town, except as otherwise provided by law, and shall make a true return thereof to the Town Accountant, stating the accounts upon which such amounts were received

Approved June 1, 1955

Section 4.6 Municipal Liens

- 4.6.1 The Tax Collector will be allowed to retain the fees for municipal liens under the provisions of Chapter 60, Section 23 of the General Laws of Massachusetts

Approved January 24, 1982

Section 4.7 Licenses and Permits of Delinquent Taxpayers

(This section enacted pursuant to the provisions of Chapter 40, Section 57 of the general laws of Massachusetts which the town has accepted)

- 4.7.1 The Tax Collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereafter referred to as the tax collector, shall annually furnish to each department, board, commission or division, hereinafter referred to as the licensing authority that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise, hereinafter referred to as the party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges for not less than a twelve month period, and that such party has not filed in good faith a pending petition before the appellate tax board or an application for abatement of such tax
- 4.7.2 The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers of any party whose name appears on said list furnished to the licensing authority from the tax collector, provided however, that written notice is given to the party and the tax collector, as required by applicable provisions of law, and the party is given a hearing, to be held not earlier than fourteen days after said notice Said list shall be "prima facie" evidence for denial, revocation or suspension of said license or permit to any party The tax collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purpose of such proceeding and shall not be relevant to or introduced in any other proceeding at law, except for any appeal from such license denial, revocation or suspension Any license denied, suspended, or revoked under this section shall not be reissued or renewed until the licensing authority receives a certificate issued by the tax collector that the party is in good standing with respect to any and all local taxes, fees, assessments, betterments or other municipal charges, payable to the municipality as the date of issuance of said certificate.
- 4.7.3 Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit, provided, however, that the holder be given notice and a hearing as required by applicable provisions of law
- 4.7.4 The Board of Selectmen may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholders, if any, or members of his immediate family, as defined in section one of chapter two hundred and sixty-eight of the Massachusetts General Laws 'in the business or activity conducted in or on said property
- 4.7.5 This section shall not apply to the following licenses and permits; open burning section thirteen of chapter forty-eight; bicycle permits, section eleven A of chapter eighty-five; sales of articles for charitable purposes, section thirty-three of chapter one hundred and one; children work permits, section sixty-nine of chapter one hundred and forty-nine; associations dispensing food or beverage licenses, section

twenty-one E of chapter one hundred and forty; dog licenses, section one hundred and thirty-seven of chapter one hundred and forty; fishing, hunting, trapping licenses, section twelve of chapter one hundred thirty-one; marriage licenses, section twenty-eight of chapter two hundred and seven, and theatrical events, public exhibition permits, section one hundred and eighty-one of chapter one hundred and forty

Approved September 29, 1986

#### 4.8 Departmental Revolving Fund

##### 4.8.1 Purpose.

This bylaw establishes and authorizes revolving funds for use by the town, departments, boards, committees, agencies and officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities. These revolving funds are established under and governed by G.L. c. 44, §53E ½.

##### 4.8.2 Expenditure Limitations

A department or department manager, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this bylaw without appropriation subject to the following limitations:

- 4.8.2.1 Full-time employee salaries shall not be charged to the fund unless fringe benefits associated with full-time employees are also charged to the fund.
- 4.8.2.2 No liability shall be incurred in excess of the available balance of the fund.
- 4.8.2.3 The total amount spent during a fiscal year shall not exceed the amount authorized by Annual Town Meeting on or before July 1, of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the Select Board and Finance Committee.

##### 4.8.3 Interest

Interest earned on monies credited to a revolving fund established by this bylaw shall be credited to the General Fund.

##### 4.8.4 Procedures and Reports

Except as provided in G. L. c. 44, § 53E ½ and this bylaw, the laws, rules, regulations, policies or procedures that govern the receipt and custody of town monies and the expenditure and payment of town funds shall apply to the use of a revolving fund established and authorized by this bylaw. The town accountant shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund and balance available for the expenditure in the regular report the Town Accountant provides the department, board, committee, agency or officer on appropriations made for its use.

##### 4.8.5 Authorized Revolving Funds

The table establishes:

- A. Each Revolving Fund authorized for use by a Town department, board, committee, agency or officer,
- B. The Department or agency head, board, committee or officer authorized to spend from each fund,
- C. The fees, charges and other monies charged and received by the department, board, committee, agency or officer in connection with the program or activity for which the fund is established that shall be credited to each fund by the Town Accountant,

- D. The expenses of the program activity for which each fund may be used,
- E. Any restrictions or conditions on expenditures from each fund,
- F. Any reporting or other requirements that apply to each fund, and
- G. The fiscal years each fund shall operate under this bylaw.

Revolving Fund	Department, Board, Committee, Agency or Officer Authorized to Spend from Fund	Fees, Charges or other receipts credited to fund	Program or Activity Expenses Payable from Fund	Restrictions or Conditions on Expenses Payable from Fund	Other Requirements/ Reports	Fiscal Year Began
Cemetery Commission	Cemetery Commission	Burial Fees	Excavations, Burial Costs, Maintenance	NONE	NONE	July 1, 2017
Library Trustees	Library Trustees	Fines & Book Sale Receipts	Purchase of Books	NONE	NONE	July 1, 2017
Electrical Inspector	Electrical Inspector	Permit and Inspection fees	Fees and expenses of electrical inspector	NONE	NONE	July 1, 2017
Plumbing Inspector	Plumbing Inspector	Permit, Inspection fees	Fees, expenses of Plumbing Inspector	NONE	NONE	July 1, 2017
Zoning Board of Appeals	Zoning Board of Appeals	All fees	Fees and operating expenses of ZBA	NONE	NONE	July 1, 2017
Fire Dept.	Fire Chief	Permits, Inspection fees, hazardous material fees	Material and equipment for Fire prevention, public safety, education, and hazardous materials response	NONE	NONE	July 1, 2017
Animal Control Officer(s)	Animal Control Officer(s)	Fines and fees	Food, supplies, fees and expenses of A.C.O.	NONE	NONE	July 1, 2017
Conservation Commission	Conservation Commission	Fees	Fees and operating expense of Conservation Commission	NONE	NONE	July 1, 2017
Planning Board	Planning Board	Fees	Fees and operating expense of the Planning Board	NONE	NONE	July 1, 2017
Building Commissioner	Building Commissioner	Permits and Inspection fees	Inspections, clerical services, and expenses	NONE	NONE	July 1, 2017
Board of Health	Board of Health	Permit and inspection fees, brush dump fees	Sanitarian fees, fees for enforcing Health regulations, brush dump maintenance	NONE	NONE	July 1, 2017
Community Center	Coordinator/ Board of Selectmen	Fees	Expenses	NONE	NONE	July 1, 2017

Adopted May 30, 2017