

**Title 3**

**REVENUE AND FINANCE**

**Chapters:**

- 3.04      Fiscal Provisions Generally**
- 3.06      Town Collector**
- 3.08      Water/Sewer Rehabilitation Fund**



## Chapter 3.04

### FISCAL PROVISIONS GENERALLY

#### Sections:

- 3.04.010 Annual report required.**
- 3.04.020 Payment by town officers to treasury.**
- 3.04.030 Transmittal of deferred compensation withholdings.**
- 3.04.040 Use of certified free cash.**

#### **3.04.010 Annual report required.**

The books and accounts for all departments of the town shall be audited annually by an independent certified public accounting firm as assigned by the board of selectmen and as provided by Section 42, Chapter 44, of the General Laws or by auditors assigned by the Bureau of Accounts as provided by Section 40, Chapter 44. (Prior code § 8-1)

#### **3.04.020 Payment by town officers to treasury.**

All town officers are required to pay all fees paid to them by virtue of their office into the town treasury. (Prior code § 32-1)

#### **3.04.030 Transmittal of deferred compensation withholdings.**

The treasurer shall promptly transmit to the appropriate designated recipient on a weekly basis all funds withheld from employees' payrolls in connection with any duly authorized deferred compensation plan. (STM 11-1-1993 Art. 23: prior code § 32-10)

#### **3.04.040 Use of certified free cash.**

The amount of certified free cash which may be appropriated at each Annual Town Meeting toward the Town's operating budget may not exceed two percent of the previous fiscal year's operating budget, which is defined as the general operating budget subtotal voted by the previous year's Annual Town Meeting. For the fiscal year 2008 budget and each fiscal year thereafter, the amount of certified free cash which may be appropriated, at each Annual Town Meeting toward the Town's operating budget may not exceed one percent of the previous fiscal year's operating budget. (ATM 5-4-2004 Art. 7)



## Chapter 3.06

### TOWN COLLECTOR

#### Sections:

- 3.06.010 Town Collector established.**
- 3.06.020 Remedies.**
- 3.06.030 Bills.**

#### **3.06.010 Town Collector established.**

Notwithstanding any other provisions of the law, general or special, the Collector of Taxes, under the title of Town Collector, shall collect all accounts due to the Town, including but not limited to Water and Sewer fees, Trash Collection fees, but excluding any amounts due to the Braintree Electric Light Department. (ATM 5-10-2006 Art. 44)

#### **3.06.020 Remedies.**

The Town Collector shall have all the powers relative to the collection of said amounts due as may be conferred by general law, including the remedies provided by General Laws Chapter 60, Sections 35, 36, and 93. (ATM 5-10-2006 Art. 44)

#### **3.06.030 Bills.**

All bills for accounts due the Town shall state that all checks, drafts, or money orders shall be made payable to or to the order of the Town and not to or to the order of any officer, board and commission. (ATM 5-10-2006 Art. 44)



## Chapter 3.08

### WATER/SEWER REHABILITATION FUND

#### Sections:

- 3.08.010 Establishment—Purpose.**
- 3.08.020 Water and sewer user fees.**

#### **3.08.010 Establishment—Purpose.**

Pursuant to Chapter 303 of the Acts of 1990, an account to be known as the town water/sewer rehabilitation fund is established for the purposes of providing revenue for the funding of engineering, testing, construction and rehabilitation of the water and sewage pipes, lines, facilities and systems located within the town and to provide revenues to do all things necessary to correct, remedy, repair, prevent and prohibit any and all forms of infiltration or inflow from groundwater and other sources of water into pipes, lines, facilities and systems. (ATM 5-13-91 Art. 18 (part); prior code § 44-1)

#### **3.08.020 Water and sewer user fees.**

A one-time fee shall be paid by applicants for building permits for the construction, erection, improvement, reuse or rehabilitation of land or buildings thereon for industrial, commercial, multi-family and residential uses in the amount of two dollars per gallon of estimated daily water use and two dollars per gallon for estimated daily sewer use for new usage or additional usage for existing permits. The estimated daily water usage and the estimated daily sewer usage shall be calculated based upon the criteria established in 310 CMR 15.203, system sewage flow design criteria. (STM 1-27-2003 Art. 4, ATM 5-13-1991 Art. 18 (part); prior code § 44-2)

