

Chapter 7 FINANCE AND TAXATION

ARTICLE I. IN GENERAL

Sec. 7-1. Bills and Accounts.

- (a) All bills and accounts of any nature for moneys payable to persons having demands against the city shall first be presented to the administrative board, commission or officer having charge of the department to which the bills and accounts pertain.
- (b) Each month the administrative boards, commissions and officers shall examine all bills and accounts pertaining to their department, and have approved bills and accounts recorded in detail on forms prescribed by the City Auditor.
- (c) Schedules of approved bills and accounts of persons having demands against the city shall be certified by individual officers having charge of the department, by a majority of the full membership of administrative boards and commissions, except that schedules of the school committee and of the trustees of the public libraries need be certified only by the chairman and secretary of the respective boards; schedules of the city council certified by the President of the Board of Aldermen and the President of the Common Council; and schedules of the police department by the chief of police.
 - (1) No bills or accounts shall be approved by any administrative board or commission except at a meeting of which all of the members have been notified, and at which a majority of the board or commission are present.
 - (2) All bills and accounts so approved, together with the certified schedules, shall be filed with the city auditor not later than the eighth day of each month.
- (d) The city auditor shall cause a careful examination and verification of all bills and accounts submitted to him by administrative boards, commissions, officers or the City Council, and shall present them, subject to his approval, after such examination and verification, to the city council committee on bills and accounts. The committee on bills and accounts shall meet at least once each month for the purpose of examination of bills and accounts submitted to it by the city auditor. If the city auditor, after examination and verification of all bills and accounts submitted to him, shall determine that any bill or account, if further delayed, would cost the city interest charges, he shall immediately, upon verification of their authenticity, approve such bills for payment without the necessity of examination by the committee on bills and accounts. The city auditor, at a later date, shall submit such bills and accounts to the committee on bills and accounts for their examination.
- (e) Following examination of bills and accounts, submitted to the committee on bills and accounts as provided for in (d) above, by a majority of the members of the committee on bills and accounts, the city auditor shall have a warrant prepared, in prescribed form, authorizing the city treasurer to make payments thereon, subject to the approval of the mayor.
- (f) If the committee on bills and accounts has doubt concerning any bill or account, it may request an administrative official to appear before the committee, for an

explanation of the bill or account. The bills and accounts examined by the committee on bills and accounts shall be retained by the city auditor.

(Rev. Ords. 1976, Pt. 2, Ch. 6, §§ 1--6; Ord. of 4-10-89)

Cross reference(s)--Settlement of claims by city solicitor, § 2-49.

Sec. 7-2. Departmental, pension, and veterans' benefit payrolls.

- (a) Departmental, pension, and veterans' benefits payrolls shall be prepared under the direction of and certified by individual officers having charge of the department, and a majority of the full membership of administrative boards and commissions, except that payrolls of the school committee and of the trustees of public libraries need be certified only by the chairman and secretary of the respective boards, payrolls of the city council shall be certified by the president of the board of aldermen and president of the common council, and payrolls of the police department shall be prepared under the direction of and be certified by the chief of police. All departmental payrolls certified in accordance with this section shall be prepared in accordance with the provisions of General Laws, chapter 41, section 42.
- (b) The city auditor shall cause a careful examination and verification of all departmental, pension, and veterans' benefit payrolls submitted to him by administrative boards, commissions, officers, or the City Council, and after his approval he shall cause a warrant to be prepared, in prescribed form, authorizing the city treasurer to make payments thereon, subject to the approval of the mayor. The approved warrants for departmental, pension, and veterans' benefit payrolls shall be retained by the city treasurer. (Rev. Ords. 1976, Pt. 2, Ch. 6, §§ 7, 8)
Cross reference(s)--Veterans' services, Ch. 19. State law reference(s)--M.G.L. c.41 § 41.

Sec. 7-3. Manner of funding debt; payment of interest.

The funded debt of the city shall be in coupon or registered bonds, notes or certificates of indebtedness, with interest payable semi-annually, and the city treasurer is authorized to issue registered bonds in exchange for coupon bonds and to register the transfer of registered bonds in accordance with chapter 107 of the General Laws, as amended.

(Rev. Ords. 1976, Pt. 2, Ch. 6, § 10)

Sec. 7-4. Loans authorized by city council.

- (a) Whenever a loan shall be authorized by the city council, bonds, notes or certificates of indebtedness of the city shall be issued therefor by the city treasurer subject to the approval of the mayor.
- (b) All such bonds, notes or certificates of indebtedness shall be signed in the name of and in behalf of the city by the city treasurer and countersigned by the mayor and the city auditor, and shall bear the seal of the city. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 11)

Secs. 7-5--7-20. Reserved.

ARTICLE II. BOARD OF ASSESSORS

Sec. 7-21. Appointment; composition; term of office.

As required by section 35 of the Charter, the mayor shall appoint a board of assessors consisting of three (3) persons, subject to confirmation or rejection by the board of aldermen. One (1) member shall be appointed annually, on or before the first Monday in February, and shall hold office for three (3) years from the first Monday in March of the year of his appointment. A vacancy may be filled for the unexpired term in the same manner as the original appointment. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 12; Ord. of 6-19-89(1))

Sec. 7-22. Reserved.

Sec. 7-23. *Organization.*

- (a) The board of assessors shall organize as provided for in the General Laws, chapter 41, section 24.
- (b) The board of assessors shall elect a chairman as soon as practicable after the beginning of each municipal year. A majority of the board of assessors shall constitute a quorum for the transaction of business. They shall appoint a clerk who shall perform such duties as may be required.
(Rev. Ords. 1976, Pt. 2, Ch. 6, § 14; Ord. of 11-13-95)

Sec. 7-24. *Duties generally.*

The board of assessors shall cause all property and excise taxes to be committed for collection that are required by the city to meet the annual expenditures, and shall perform all other duties as required under General Laws, chapters 59, 60A and 60B.
(Rev. Ords. 1976, Pt. 2, Ch. 6, § 15)

Sec. 7-25. *Annual report.*

The board of assessors shall render an annual report to the mayor as required by section 34 of the Charter. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 16)

Secs. 7-26--7-85. Reserved.

ARTICLE III. CITY AUDITOR

Sec. 7-86. *Appointment, term of office, vacancy.*

- (a) As required by section 35 of the Charter, the mayor shall, on or before the first Monday in February in every third year, appoint a city auditor, subject to confirmation or rejection by the board of aldermen.
- (b) The city auditor shall hold office for three (3) years from the first Monday in March of the year of appointment.
- (c) A vacancy shall be filled for the unexpired term in the same manner of the original appointment. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 40; Ord. of 6-26-89(3))

Sec. 7-87. *Powers, duties and responsibilities generally.*

In addition to the powers, duties and responsibilities imposed upon the city auditor by the Charter; General Laws, chapter 41, sections 48 through 54A; and general and special statutes; the city auditor shall have such additional powers, duties and responsibilities as are established by ordinances. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 41)

Sec. 7-88. Books, records to be kept.

The city auditor shall cause a complete set of books to be kept, consistent with the Uniform Municipal Accounting System prescribed by General Laws, chapter 44, section 38. Such records shall also include a detailed record of the city debt, showing the purpose for which it was incurred, maturity date and the rate of interest. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 42)

Sec. 7-89. Filing of records, reports, etc., of boards, commissions, etc.

- (a) All administrative boards, commissions and officers shall keep such records and reports of bills, payrolls and accounts as may be prescribed by the city auditor and in such form as he may determine, consistent with the Uniform Municipal Accounting System prescribed by General Laws, chapter 44, section 38.
- (b) The administrative boards, commissions and officers shall furnish to the city auditor such records and reports as may be required by him. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 43)

Sec. 7-90. Filing of schedule of bills for collection.

All administrative boards, commissions and officers shall file with the city auditor a schedule of bills which are to be committed to the city collector for collection by him. The city collector shall report to the city auditor, in prescribed detail, collections to be credited thereto. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 44)

Sec. 7-91. Filing of reports of fees, etc., paid to city treasurer by boards, officers, etc.

All boards, officers and departments receiving fees, costs, charges, commissions or other moneys allowed by law for and in behalf of the city shall, upon paying the same to the city treasurer, file with the city auditor an itemized statement of the sources from which such fees or moneys were received, together with the amount thereof. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 45)

Sec. 7-92. Countersigning bonds, notes and certificates of indebtedness; record to be kept.

The city auditor shall countersign all bonds, notes and certificates of indebtedness issued by the city treasurer, as authorized by the mayor and city council. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 46)

Sec. 7-93. Custodian of bonds, contracts, and agreements.

The bonds of the city treasurer, city collector, city clerk, assistant city clerk and other administrative officials and subordinate employees and all contracts, or, agreements to which the city may be a party shall be in the custody of the city auditor, unless otherwise specifically provided for by the Charter, general or special laws, or these Revised Ordinances. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 47)

Sec. 7-94. Annual report.

The city auditor shall prepare an annual report which complies with the requirements of the Uniform Municipal Accounting System, as prescribed by the Director of the Bureau of Accounts and shall provide a copy of this report, together with copies of the audited General Purpose Financial Statements of the City to the Mayor and the City Council. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 48)

Sec. 7-95. Petition to state for audit of financial accounts.

Whenever the director of accounts of the state department of revenue is unable to provide an audit of the financial accounts of the city as provided by General Laws, chapter 44, section 36, the mayor shall in accordance with the provisions of M. G. L. Chapter 44, Section 42, arrange for an audit acceptable to the Director of Accounts. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 49)

Secs. 7-96--7-110. Reserved.

ARTICLE IV. CITY TREASURER

Sec. 7-111. Appointment, term of office, vacancy.

- (a) As required by section 35 of the Charter, the mayor shall, on or before the first Monday in February in every third year, appoint a city treasurer, subject to confirmation by the board of aldermen.
- (b) The city treasurer shall hold office for three (3) years from the first Monday in March of the year of appointment.
- (c) A vacancy shall be filled for the unexpired term in the same manner of the original appointment. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 50; Ord. of 3-15-93(2))

Sec. 7-112. Bond.

The city treasurer shall give a bond annually for the faithful performance of his duties as required by General Laws, chapter 41, section 35. The premium for such bond shall be paid by the city. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 51)

Sec. 7-113. Powers, duties and responsibilities generally.

In addition to the powers, duties and responsibilities, imposed upon the city treasurer by the Charter, General Laws, chapter 41, sections 35 through 43A, and by other special and general laws, he shall have the powers, duties and responsibilities imposed upon a city collector and upon a collector of taxes by General Laws, chapters 41, 59 and 60, and by other general and special laws, and such additional powers, duties and responsibilities as are established by ordinance. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 52; Ord. of 12-29-76, § 1)

Sec. 7-114. Record of receipts and disbursements to be kept.

The city treasurer shall cause an accurate and true account to be kept of all receipts and disbursements on behalf of the city, and such records shall conform as far as practicable with the accounts of the city auditor. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 53)

Sec. 7-115. Payments to be made only upon warrants issued by city auditor, approved by the mayor.

Except as provided in section 7-119 no payments shall be made by the city treasurer except upon a warrant issued by the city auditor approved by the mayor. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 54)

Sec. 7-116. Books, papers, vouchers and documents to be kept in safe or vault.

The city treasurer shall cause all books, papers, vouchers and documents under his care, together with all money not deposited in banks, and belonging to the city, when not in use, to be kept in a proper safe or vault. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 55)

Sec. 7-117. *Payments to employees or officials based on departmental payrolls.*

The city treasurer shall make payment, based on departmental payrolls and warrants issued by the City Auditor and approved by the mayor and the city auditor, to each employee or official, or his authorized agent or attorney, or his assignee, and shall take therefore the receipt of no person other than such employee or official, his authorized agent or attorney, or assignee. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 56)

Sec. 7-118. Reserved.

Sec. 7-119. *Payments which may be made without warrants of the City Auditor, approved by the mayor.*

The city treasurer may pay any sum of money due on the principal or interest of any bond, note or certificate of indebtedness, or state or county taxes or assessments, or on any court execution against the city. Any of the aforesaid payments made by the city treasurer without a warrant issued by the City Auditor approved by the mayor shall forthwith be reported to the mayor and the city auditor. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 58)

Sec. 7-120. *Statement of receipts and disbursements to be furnished mayor and city council.*

The city treasurer shall furnish to the mayor and city council a statement of receipts and disbursements for the preceding fiscal year. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 59)

Sec. 7-121. *Monthly statement to city auditor.*

The city treasurer shall furnish to the city auditor, not later than the fifth day of each month, a detailed statement of all cash receipts, including trust and investment funds, during the preceding month. (Rev. Ords. 1976, Pt. 2, Ch. 6, § 60)

Secs. 7-122--7-140. Reserved.

ARTICLE V. CITY COLLECTOR

Sec. 7-141. *Authority of city treasurer as city collector.*

The city treasurer shall exercise the powers, duties and responsibilities of a collector of taxes and a city collector under the title of city collector. (Ord. of 12-29-76, § 2)

Sec. 7-142. *Bond.*

The city treasurer shall give bond for the faithful performance of his duties as collector of taxes and as city collector in accordance with the provisions of General Laws, chapter 60, section 13. The premium for such bond shall be paid by the city. (Ord. of 12-29-76, § 2)

Sec. 7-143. Collection of taxes, accounts and other money due the city.

The city treasurer as city collector shall collect all taxes, accounts and other sums payable to the city, not otherwise specifically provided for, together with interest, costs and charges thereon. (Ord. of 12-29-76, § 2)

Sec. 7-144. Statement filed with city auditor by the city treasurer of all moneys collected by him as city collector.

- (a) Any treasurer shall, at least once in each week, file with the city auditor a statement of all moneys received or collected by him as city collector since his previous statement on account of taxes, accounts or other sums, together with interest and costs and charges thereon, accompanied by a statement of the purposes for which the moneys were received or collected.
- (b) Such statement shall include all fees, charges, costs and commissions allowed by law, received or collected by him or for him or by any deputy collector, clerk, sheriff, deputy sheriff or constable acting under authority of law by their appointment, and shall certify that all moneys so received or collected have been deposited to the account of the city. (Ord. of 12-29-76, § 2)

Secs. 7-145--7-160. Reserved.

ARTICLE VI. SALARIES

Sec. 7-161. To be paid from appropriation.

All executive, legislative and administrative officers and persons in the service of the city shall be paid from the proper appropriation for the office to which they are elected or appointed or the department in which they are employed. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 17)

Sec. 7-162. Full payment for services rendered by city officials.

All salaries or compensation which have been or shall be established by the city council as the salaries or compensation of city officials shall be in full for all services rendered. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 18)

Sec. 7-163. Amounts for Mayor and Members of City Council.

In conformity with the provisions of section 16 and 17 of the Charter, the salaries of the Mayor and members of the City Council are established by ordinance and are on file in the City Clerks office.

Sec. 7-164. Amounts for Administrative Officers.

In conformity with the provisions of section 43 of the Charter, the salaries of the Administrative officers of the City are established by ordinance and are on file in the City Clerks office. (C0181-06)

Sec. 7-165. Changes in salaries established in accordance with Charter to conform to General Laws.

Changes in salaries established in accordance with the provisions of sections 16, 17 and 43 of the Charter shall conform with the requirements of General Laws, chapter 39, section 6A, chapter 44, section 33A and any other applicable statutes. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 21)

Sec. 7-166. Longevity Allowance.

- (a) All permanent full-time administrative officers and employees shall receive a longevity payment as established by ordinance and on file in the city clerk's office.
- (b) Payment shall be made on the anniversary date of employment. If an officer or employee terminates service, by death or retirement, they shall be entitled to a prorated payment based on the number of whole months of service since the previous anniversary date.

Secs. 7-167--7-180. Reserved.

ARTICLE VII. SCHOLARSHIP FUND

Sec. 7-181. Establishment.

There is hereby established a scholarship fund to be known as the " City of Everett-Scholarship '75" in commemoration of the seventy-fifth anniversary of the city's incorporation. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 87)

Sec. 7-182. Purpose.

The purpose of this article is to establish a fund, the interest of which shall be made available each year to provide financial assistance to students in the city who have been accepted at an institution of higher learning beyond high school. Financial assistance will be in the form of an outright grant, an interest-bearing loan, or an interest-free loan. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 88)

Sec. 7-183. Board of trustees.

- (a) Established; membership; compensation.
There shall be a board of trustees of the scholarship fund which shall consist of nine (9) persons, who shall serve without compensation.
- (b) Composition, terms.
The board of trustees of the scholarship fund shall consist of the city auditor, who shall be chairman; the city treasurer, who shall be treasurer of the fund; and the superintendent of schools; as permanent members. The permanent members shall, by majority vote, name six (6) additional trustees; one (1) of whom shall be a member of the clergy and one (1) a member of the bar. The additional members shall be appointed for terms of three (3) years. The permanent members shall also make appointments to fill vacancies and expired terms of the board of trustees.
- (c) Meetings.
Meetings of the board of trustees shall be at the call of the chairman, or upon written request by any five (5) trustees. The board of trustees shall meet not less than twice each year.
- (d) Duties.
The board of trustees shall have charge and management of the fund provided for

in this article and shall invest the principal in such interest-bearing bonds, notes and savings accounts as a majority of the trustees shall determine.

(Rev. Ords. 1976, Pt. 2, Ch. 2, §§ 89--91, 95)

Cross reference(s)--Boards, commissions and committees, § 2-151 et seq.

Sec. 7-184. Grants and loans.

The income of the fund shall be allocated annually by the trustees for the assistance of students who have resided in the city for at least three (3) years prior to application for such assistance provided, however, the trustees shall not approve any grant or loan which will reduce the principal in the fund below five thousand dollars (\$5,000.00). The total of Financial Assistance allocated annually shall not exceed three thousand dollars (\$3000.00). Not less than five hundred dollars (\$500.00), or more than one thousand dollars (\$1,000.00) shall be allocated to any recipient. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 92; Ord. of 12-12-88(1))

Sec. 7-185. Selection of recipients; financial assistance committee.

The board of trustees of the scholarship fund shall elect from its membership a financial assistance committee to consist of three (3) members, to review all applications for assistance and make recommendations to the board of trustees. Final selection of recipients of Financial Assistance, and allocation amounts, shall be by a majority vote of the trustees.

(Rev. Ords. 1976, Pt. 2, Ch. 2, § 93)

Sec. 7-186. Applications for assistance.

Each applicant shall furnish the financial assistance committee a completed application in such form as the trustees determine, which shall include a financial statement, a transcript of scholastic record, an acceptance letter from school or college the applicant plans to attend, and such additional information as the committee may request. (Rev. Ords. 1976, Pt. 2, Ch. 2, § 94)

Sec. 7-187. Annual report.

Annually, in the month of September, the board of trustees shall render a full report of their activities and of the financial status of the fund to the mayor and the city council.

(Rev. Ords. 1976, Pt. 2, Ch. 2, § 96)

ARTICLE VIII BROWNFIELD TAX ABATEMENT AGREEMENTS

Sec. 7-191 Purpose

It is the intent of the City of Everett to help remove financial impediments to the clean up and redevelopment of neglected and abandoned properties zoned for business and industrial uses in the City and to encourage "innocent" owners and lenders to develop these properties.

Section 7-192 Authority

The Mayor is hereby authorized to negotiate agreements regarding the payment of outstanding real estate taxes, interest and penalties, including abatement of those amounts needed to make a cleanup and redevelopment project economically feasible. Said agreement may also contain additional incentives, financial and otherwise as may be deemed appropriate.

Section 7-193 Scope of Authority

- (a) Agreement shall cover property contaminated with oil or other hazardous materials as defined by the Massachusetts Department of Environmental Protection, and/or the United States Environmental Protection Agency and be zoned for commercial or industrial use.
- (b) Agreements may be entered into only with eligible persons as defined by the Massachusetts General Laws, Chapter 21E, section 2 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.
- (c) Agreements must specify the details agreed to regarding payment of any outstanding obligations, including the amount owed, rate of interest to accrue if any, amount of monthly payments, payment schedule, late penalties and other terms. These obligations may consist of outstanding real estate taxes or other financial packages negotiated with the City.
- (d) Agreements must be signed by the Mayor, President of the Board of Aldermen, President of the Common Council, the Board of Assessors, the property owner and must be notarized and attested to by the City Clerk. Copies must be provided to the Massachusetts Commissioner of Revenue, Massachusetts Department of Environmental Protection, and the United States Environmental Protection Agency. Additionally the property owner and the City Council must receive copies.

Section 7-194 Approval of Agreements

All agreements negotiated by the Mayor and the Owner of the property that reduce outstanding property taxes, penalties and interest that total more than one hundred thousand dollars (\$100,000) shall be subject to approval by a two-thirds vote of the City Council. (Ord. of 12-18-2000; Ord. 6-25-2001)

Section 7-195 Water and Sewer Enterprise Fund

- (a) Notwithstanding the provisions of MGL section fifty-three or any other provision of law to the contrary, and in accordance with MGL CH 44 Section 53 ½, the city of Everett hereby establishes a separate account classified as a “Water and Sewer Enterprise Fund”, hereinafter referred to as the enterprise. Such account shall be maintained by the treasurer, and all receipts, revenues and funds from any source derived from all activities of the enterprise shall be deposited in such separate account. The treasurer may invest the funds in such separate account in the manner authorized by sections fifty-five and fifty-five A of chapter forty-four. Any interest earned thereon shall be credited to and become part of such separate account. The books and records of the enterprise shall be maintained in accordance with generally accepted accounting principles and in accordance with the requirements of section thirty-eight.
- (b) No later than one hundred and twenty days prior to the beginning of each fiscal year, an estimate of the income for the ensuing fiscal year and a proposed line item budget of the enterprise shall be submitted to the mayor, by the City Services Commission or its successor department. The Mayor shall submit its recommendation to the city council which shall act upon the budget in the same manner as all other budgets.
- (c) The city shall include in its tax levy for the fiscal year the amount appropriated for the total expenses of the enterprise and an estimate of the income to be derived by the

operations of the enterprise. If the estimated income is less than the total appropriation, the difference shall be added to the tax levy and raised by taxation. If the estimated income is more than the total appropriation, the excess shall be appropriated to a separate reserve fund and used for capital expenditures of the enterprise, subject to appropriation, or to reduce user charges if authorized by the appropriate entity responsible for operations of the enterprise. If during a fiscal year the enterprise incurs a loss, such loss shall be included in the succeeding fiscal year's budget.

- (d) If during a fiscal year the enterprise produces a surplus, such surplus shall be kept in such separate reserve fund and used for the purposes provided therefor in this section.
- (e) The city may, in like manner of acceptance of MGL 44, sec 53 1/2, may revoke its acceptance. (C0007-11)