

TOWN OF HINGHAM
OFFICE OF THE TREASURER-COLLECTOR



Jean M. Montgomery
Treasurer - Collector

Date: November 3, 2010

To: Scott Ford
Eva Marx

From: Jean Montgomery

Re: Town Government Study Questionnaire

1. Please state your position, charge or job description.

Treasurer:

"The treasurer is the cash manager of a town. The treasurer is responsible for the deposit, investment and disbursement of town funds. The treasurer is authorized by town meeting to issue debt on behalf of the town with the approval of the selectmen. During the year, the treasurer must determine the cash needs of the municipality (i.e., when the money will be available to invest and when money will have to be borrowed to meet expenses). When the town decides to issue long term-bonds or short term notes, the treasurer prepares for the sale by working with the town's financial advisor, bond counsel and other local officials. The banking services of the town are selected, procured and managed by the treasurer.

The principal duties of the treasurer are stated in M.G.L. Ch 41, Secs. 35 & 36. M.G.L. Ch 41 sec. 35 requires a treasurer to obtain a fidelity bond within 10 days of appointment. There are, however, many other statutory references to the treasurer in the General Laws and guidelines established by the DOR." (Mass Department of Revenue n.d.)

In addition, the treasurer manages tax title and tax deferral accounts and superintends tax foreclosure proceedings. The treasurer serves as the treasurer of the Town of Hingham retirement system. The treasurer bears the responsibility for the closing and reconciliation of all books and accounts in the treasurer's office, including the cash book, warrants (including vendor, payroll, and special warrants), bank accounts (checking accounts, trust funds), debt records and tax title accounts. (Massachusetts Collectors and Treasurers Association n.d.)

Collector:

A tax collector has the responsibility for collecting real estate tax, personal property tax, motor vehicle and boat excise tax, betterments and certain other charges added to and committed as taxes. (M.G.L. Ch 60 sec. 1, 2) M.G.L. Ch 60 sec. 13 requires a collector to obtain a fidelity bond before any taxes are committed to him/her for collection.

When municipal receivables are not paid in a timely manner the tax collector must expend significant resources and effort pursuing delinquent accounts. When taxes on a parcel remain unpaid the collector secures the tax lien on the parcel by placing the parcel into tax title. The tax collector must work aggressively to collect all bills committed to them as uncollected revenues may substantially impair a town's financial position. (Mass Department of Revenue n.d.) The tax collector prepares Municipal Lien Certificates and protects the municipality's interests as a creditor by filing Proof of Claim forms with Bankruptcy Court.

2. To whom is your position/department accountable?

The position of Treasurer Collector is an elected position and therefore directly accountable to the voters and independent of any appointing authority. That being said, a team management approach is necessary regardless of whether the position is elected or appointed. Accountability is demonstrated in the following ways:

- A. The treasurer collector communicates with the taxpayers. Collectors who make residents aware that all taxpayers will be treated uniformly and courteously and that fair and consistent methods will be used for all receivables encourage prompt payment and a higher collection rate.
- B. It is important for the treasurer collector to maintain a close, effective working relationship with the town's other financial officers, especially the accountant, assessor, finance committee and the board of selectmen.

3. What three things contribute most to the successful functioning of your position/department?

- A. Success as a treasurer collector requires annual training and long-term professional development.
- B. Positive, healthy, reciprocal, interdepartmental relationships.
- C. Recruitment and retention of dedicated, professional staff.

4. What three things would you change to bring about more effective functioning?

I believe we function now extremely well. Any substantive changes that might improve functioning would most likely have to come about as a result of legislative changes to process and procedure. The Mass Treasurer Collector's Association has a legislative committee that addresses these types of issues and works with the state offices to effect legislative change in laws that may be outdated or in need of revision or clarification.

5. What challenges do you anticipate that might impact the work of your position/department in the future and what changes would you suggest for addressing those challenges?

- A. Budget constraints are my biggest concern when looking out over the next few years. My staff members have all reached the top step on their respective salary grades. This means that they are also in a position of longevity that has earned them more time off. We will struggle to keep pace with the workload as we try to assure our staff members are able to take the time off they have earned, and deserve.
 - I. One solution is to have a line item in my salary budget that would enable me to pay an employee for unused vacation time at year end, perhaps capping it at 1 week per employee. This would give the employee the earned benefit while retaining staff hours.
- B. Budget constraints could cause a reduction in force either through layoff or attrition that will handicap my ability to keep pace with the workload and statutory deadlines.
 - II. I would encourage my employees to do the best they can with the time they have available. Tasks would be prioritized, access to the public would have to be curtailed, and customer service objectives would need to be redefined.
 - III. I have already put an online bill viewing and payment center in place with the goal of eventually having the information presented in each online account reflect what we have available on the office computers. This would allow for more self service activity with regards to billing and collection inquiries.