

ARTICLE 21A

COLLECTOR OF TAXES

Section 1

The Collector of Taxes shall collect, under the title of Town Collector, all accounts due the Town which are committed to him.

Section 2

The aggregate annual compensation of the Collector of Taxes shall be limited to the amount of the appropriation therefor.

Section 3

Every department of the Town shall deliver to the Town Comptroller and Town Collector at least once in every month a separate statement of each account due the Town arising through any transaction with such department. This section shall not apply to taxes and special assessments, licenses and permits issued or granted by the various departments of the Town, nor to costs and fees charged by said departments, nor to interest on investments of sinking or Trust funds. The Town Collector shall deliver to the Town Comptroller a statement of any accounts not otherwise covered by this section.

Section 4

Any account which the Town Collector is unable to collect by ordinary efforts shall be referred by the Town Collector to the Town Comptroller. So far as permitted by law, any account or portion thereof may be adjusted by the department in which such account originated. The Town Comptroller shall be notified in writing of the adjustment of any such committed account or portion thereof.

Section 5

The Town Collector shall, once in each week or more often, pay over to the Treasurer all money received by him during the preceding week or lesser period on every such account, including any sums received as interest on moneys received by him on such accounts and deposited in any bank. He shall give bond to the Town for the faithful performance of his duties in a form approved by the Commissioner of the Department of Revenue or successor position and in such sum, not less than the amount that may be established by said Commissioner, as shall be fixed by the Select Board and that the effective date thereof, after approval by the Attorney General, be determined by the Select Board.

Section 6

Except as otherwise provided by law or by by-law all charges and bills issued by the Town of Natick shall be due and payable within thirty (30) days from the date of issue. Interest on delinquent charges and bills shall accrue from the date of issue of such charge or bill at a rate of interest which equals the rate of interest set forth in Chapter 59, Section 57 of the Massachusetts General Laws, as amended.

Section 7

Within 180 days of the end of the fiscal year, the Town Collector shall publish, in a newspaper of general circulation in the Town of Natick, the name of any entity (person, corporation, or business enterprise) that has not entered into a payment plan with the Tax Collector's office and that owes, from the previous fiscal year or before, an aggregate of \$1,000 or more in local property taxes, assessments, or betterments.