Town of Blackstone
Office of the Town Administrator
15 St. Paul Street
Blackstone, Massachusetts 01504

Daniel M. Keyes
Town Administrator

February 16, 2012

BY HAND DELIVERY

Diane Warren
Collector- Treasurer
Town of Blackstone
Municipal Center
15 St. Paul Street
Blackstone, MA 01504

Re: Request for Inspection of Town of Blackstone Cash Books

Dear Ms. Warren:

It has been brought to my attention that, contrary to past practice, you have refused to grant the Town Accountant and/or other Town employees authorized by this Office access to the Town's cash books for purposes of inspection and review thereof. This request for access was duly authorized by my office upon approval by the Board of Selectmen. Be advised that I consider your refusal to make these internal financial records available for inspection to be contrary to the provisions of General Law c.41, §57 and Blackstone Code §§5-45 and 5-46, which require said documents to be open for inspection, generally, and available to the Town Accountant so that she may fulfill her duties and responsibilities.

Record keeping by the tax collector is of paramount importance within the scheme of General Laws Chapter 60, which governs the collection of municipal taxes assessments and charges. The Tax Collector - Treasurer is required to account for all charges and fees collected by him or her. G.L. c.60, §2. For accounting purposes, the Collector is required by law to establish and maintain a "book" containing the tax list committed to him or her, or otherwise maintain a mechanically or electronically prepared record, setting forth the name of every person assessed for a tax, and entries showing the disposition thereof (whether reassessed, abated or paid), and the date of such disposition.

TEL. (508) 883-1500, ext. 113 • Fax: (508)-883-7043
dkeyes@townofblackstone.org

G.L. c.60, §6. The Collector must also maintain a cash book in which he/she enters all sums paid to him/her, as received, specifying the total amount of the tax, abatements allowed, all interest charged, the total amount received and the date of receipt, the date and amount of every payment and disbursement made by him/her and to whom paid, with "such other matters as the town requires." G.L. c.60, §7. All books maintained by the Collector are *property of the Town of Blackstone* and shall be open to examination at all reasonable times by the Town Accountant or any other duly authorized Town agent. The Collector is required, upon demand by the Selectmen, to exhibit to them *or to any person they shall designate*, the books, accounts and vouchers relating to taxes committed to him/her for collection and the receipts and payments on account of said taxes. G.L. c.60, §8; Blackstone Code §5-45.

Based on the above-referenced authorities, your failure to turn the cash books over to the Town Accountant or other duly authorized employees of the Town is without merit and, frankly, is contrary to the public interest. Such action, furthermore, prevents the Town Accountant from efficiently fulfilling her statutory duties and responsibilities. Accordingly, I hereby demand that you forthwith make available all cash books, accounts or ledgers in your possession for review by Catherine Muller, John Sullivan and myself.

Your failure to abide by this directive will leave me no choice but to refer this matter to the Board of Selectmen and Town Counsel for such further action as may be warranted.

Very truly yours,

Daniel M. Keyes