

**SENATE . . . . . No. 2135**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Stephen M. Brewer***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the financial condition of the town of Templeton.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Stephen M. Brewer</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>
<i>Denise Andrews</i>	<i>2nd Franklin</i>
<i>Anne M. Gobi</i>	<i>5th Worcester</i>

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By Mr. Brewer, a petition (accompanied by bill, Senate, No. 2135) of Stephen M. Brewer, Denise Andrews and Anne M. Gobi (by vote of the town) for legislation relative to the financial condition of the town of Templeton. Municipalities and Regional Government. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Fourteen**  
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An Act relative to the financial condition of the town of Templeton.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. (a) Notwithstanding any general or special law, town charter provision or  
2 local bylaw to the contrary, the town of Templeton, with the approval of the commissioner of  
3 revenue, in this act called the commissioner, may borrow up to \$600,000, as approved by the  
4 Templeton Board of Selectmen and the commissioner, for the purpose of achieving a balanced  
5 budget for fiscal year 2014. The commissioner may limit this borrowing to an amount or  
6 amounts less than the amount or amounts approved by the town. Notwithstanding chapter 44A of  
7 the General Laws, bonds or notes issued under this act for the above purposes may be issued for  
8 a term of not more than 5 years and shall be backed by the full faith and credit of the town and  
9 the bonds and notes shall be eligible to be issued as qualified bonds or notes. Indebtedness  
10 incurred under this act shall not be included in determining the statutory limit of indebtedness of  
11 the town under section 10 of chapter 44 of the General Laws but, except as provided in this act,  
12 shall otherwise be subject to said chapter 44. Amounts raised to pay indebtedness incurred under  
13 authority of this section shall be subject to section 21C of chapter 59 of the General Laws.

14           (b) The maturities of each issue of bonds or notes authorized under this act, including any  
15 refunding bonds, may, if approved by the town officers authorized to issue and approve these  
16 bonds or notes, and by the commissioner, be arranged so that for each issue the amounts payable  
17 in the several years for principal and interest combined are as nearly equal as is practicable in the  
18 opinion of the officers authorized to issue and approve the bonds or notes, or in the alternative, in  
19 accordance with a schedule providing for a more rapid amortization of principal.

20 (c) All proceeds of any loan authorized by this act shall be deposited in the general fund  
21 of the town of Templeton.

22 (d) The director of accounts in the department of revenue, in this act called the director,  
23 may establish rules and procedures that he considers appropriate relating to the accounting  
24 standards applicable to the town of Templeton for the purposes of this act and otherwise.

25 SECTION 2. Notwithstanding any general or special law, town charter provision or local  
26 bylaw to the contrary, and as an alternative to borrowing authorized under section 1, the town of  
27 Templeton may capitalize a sum not to exceed \$600,000, for the purpose stated in Section 1, the  
28 amortization amount, and fund the amortization amount in equal or decreasing annual  
29 installments over a period starting with fiscal year 2015 and not exceeding 5 years. For fiscal  
30 year 2015, and fully subject to section 21C of chapter 59 of the General Laws, the board of  
31 assessors of the town of Templeton, may, subject to the approval of the commissioner, deduct  
32 such portion of the amortization amount as the commissioner approves as consistent with this  
33 act, from the amount to be assessed under section 23 of chapter 59. Under the conditions  
34 imposed in this act, the assessors of the town of Templeton may similarly deduct such portion of  
35 the amortized amount in any year until the amortization is completed not later than fiscal year  
36 2019.

37 SECTION 3. (a) With respect to fiscal year 2015, and in any other year in which bonds,  
38 notes or an amortization amount authorized under this act remain outstanding, not later than 10  
39 days after the adoption of the town budget, or July 1, whichever is earlier, the assessors and  
40 selectman shall submit to the director a pro forma tax rate recapitulation for the following fiscal  
41 year, together with a copy of the adopted budget and such supporting revenue and expenditure  
42 information as the director may prescribe. The director shall ascertain whether the town budget  
43 for that fiscal year contains reasonable revenues from taxation and other sources to meet the  
44 appropriations and other amounts required by law to be raised under section 23 of chapter 59 of  
45 the General Laws, and the director shall report his findings to the town administrator and board  
46 of selectmen. In no event shall the tax rate for the year be approved until submission of an annual  
47 tax rate recapitulation based on the actions the town has approved or taken to achieve a balanced  
48 budget.

49 (b) In any year during which bonds, notes or an amortization amount authorized under  
50 this act remain outstanding, the commissioner of revenue shall not certify the annual tax rate of  
51 the town of Templeton until an audit report for the preceding fiscal year has been received and  
52 accepted by the director. The audit report shall be prepared by a certified public accountant in  
53 accordance with generally accepted auditing standards and shall include accompanying financial  
54 statements.

55 (c) In any year during which bonds, notes or an amortization amount authorized under  
56 this act remain outstanding, the town shall submit to the director quarterly reports presenting a

57 budget to actual comparison of revenues and expenditures. The written reports shall be submitted  
58 within 30 days after the conclusion of each fiscal quarter and shall be in such form and include  
59 such information and detail as the director may prescribe.

60 (d) In any year during which bonds, notes or an amortization amount authorized by this  
61 act remain outstanding, the town shall not issue any bond, note or other form of indebtedness  
62 without written notification to, and the approval of, the director.

63 (e) In any year during which bonds, notes or an amortization amount authorized by this  
64 act remain outstanding, the town shall submit to the director a balance sheet, and have its free  
65 cash certified prior to the setting of the annual tax rate.

66 (f) The director may waive any reporting or filing requirements contained in this section.

67 SECTION 4. No official of the town of Templeton, except in the case of an emergency  
68 involving the health and safety of the people or their property, shall knowingly expend or cause  
69 to be expended in any fiscal year any sum in excess of that official's departmental or other  
70 governmental unit's appropriation duly made in accordance with the law, nor commit the town,  
71 nor cause it to be committed, to any obligation for the future payment of money in excess of that  
72 appropriation, with the exception of court judgments.

73 Any official who intentionally violates this section shall be personally liable to the town  
74 for any amounts expended in excess of an appropriation to the extent that the town does not  
75 recover these amounts from the person or persons to whom the amounts were paid. The superior  
76 court or a single justice of the supreme judicial court shall have jurisdiction to adjudicate claims  
77 brought by the town, or the attorney general, under this act and to order relief that the court finds  
78 appropriate to prevent further violations of this section. Any violation of this section shall be  
79 considered sufficient cause for removal.

80 SECTION 5. For the purposes of this act, the word "official" shall mean a permanent,  
81 temporary or acting town department head, including the members of the board of selectmen  
82 who recommend, authorize or approve the expenditure of funds, and the word "emergency" shall  
83 mean a major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake,  
84 storm or other catastrophe, whether natural or otherwise, which poses an unexpected and  
85 immediate threat to the health and safety of persons or property.

86 SECTION 6. This act shall take effect upon its passage.