

COLLECTOR RESPONSIBILITIES

August 2016



Although a city/town collector has greater collection authority than a tax collector, their statutory duties and compliance standards are the same.

- As a **tax collector**, the office possesses the authority to collect only real and personal property taxes, excises, betterments, and certain other charges added to and committed as taxes ([MGL c. 60 sec. 1, 2](#)).
- As a **city or town collector** under a local acceptance statute ([MGL c. 41 sec. 38A](#)), the office has expanded authority to receive and collect all monies or accounts due a municipality.

As excerpted the Collector's Manual published by the Massachusetts Collectors and Treasurers Association in collaboration with the Division of Local Services (DLS), the collector's duties are:

- Furnish fidelity bonds for the collector and any appropriate staff with sureties payable to the city, town or district ([MGL c. 60 §13](#)).
- Verify that commitments received are duly and properly signed.
- Conduct a visual spot check of printed bills prior to mailing to ensure completeness and accuracy of information ([MGL c. 60 §3, 3A](#)) and compliance with form prescribed by DLS ([MGL c. 60 §105](#)). Verify that the total amount due, summed from the printed bills, matches the total on the signed commitment.
- For every property tax or excise mailing ([MGL c. 60 §3](#)), submit to the city or town clerk [State Tax Form 214](#): Affidavit as to Time of Sending Tax Bills and retain a copy
- Establish procedures for the daily collection, posting, and deposit of money collected.
- Maintain a manual or electronic tax commitment list showing the status of taxpayer accounts ([MGL c. 60 §6](#)).
- At least once per week, pay over to the treasurer all monies received along with a detailed report of all charges and fees collected ([MGL c. 60 §2](#)).
- Maintain a receivable control (or cash book) that records outstanding taxes due at the start of each month, with downward adjustments for collections, abatements, and exemptions, and upward adjustments for refunds ([MGL c. 60 §7](#)).
- Reconcile the end-of-month daily deposits and turnovers to the treasurer ([MGL c. 60 §2](#)).
- Reconcile outstanding balances with the accountant's/auditor's records.
- Ensure that any deputy collector service contract conforms to DLS guidelines ([IGR 90-219](#)).
- Establish procedures for:
 - Sending tax demands ([MGL c. 60 §16](#))

- Initiating tax takings ([MGL c. 60 §53, 54](#))
- Reporting bounced checks to the accountant/auditor
- Generating municipal lien certificates ([MGL c. 60 §23](#))
- Running regular credit reports, researching potential refund payments, and creating a refund schedule for the accountant/auditor