

Chapter 65

RECORDS AND REPORTS

[HISTORY: Adopted by the Special Town Meeting of the Town of Lee 5-26-1971 by Art. 10 as Ch. 2, Art. VIII, of the 1971 Code. Amendments noted where applicable.]

§ 65-1. Record books.

All officers, boards and committees of the Town shall cause records of their doings and accounts to be kept in suitable books. Such books shall be kept in their respective places in the Town offices and shall not be removed therefrom.

§ 65-2. Public access to records.

All books and records required to be kept by § 65-1 shall, unless otherwise provided by law, be open to public inspection at any reasonable time but shall remain during such inspection under the supervision of the officer, board or committee having custody thereof.

§ 65-3. Annual report of expenditures.

- A. All officers, boards, standing committees and special committees of the Town having charge of the expenditure of Town money shall annually report thereon, in writing, in such manner as to give the citizens a fair and full understanding of the objects and methods of such expenditures, referring, however, to the report of the Town Accountant for statements in detail of receipts and payments, and may make therein such recommendations as they deem proper. Such reports shall be submitted to the Selectmen for inclusion in the Annual Town Report on or before the first day of January of each year.
- B. Annual reports of all Town departments, boards and officials shall be prepared on a fiscal year basis to correspond with the Town's financial year reports. [Added 5-10-2001 ATM by Art. 44]

§ 65-4. Annual Town Report.

The Annual Town Report shall contain, in addition to the reports of officers, boards and committees, the following:

- A. A detailed report of all moneys received into and paid out of the Town Treasury in the financial year next preceding, showing separately payments made from the proceeds of loans as capital outlays for permanent improvements.
- B. The report of the Collector of Taxes of receipts, payments and abatements.
- C. Statements of all funds belonging to the Town or held for the benefit of its inhabitants.
- D. A statement of the liabilities of the Town on bonds, notes, certificates of indebtedness or

otherwise and of indebtedness authorized but not incurred and the purposes thereof.

- E. A statement of transfers made to or from any appropriation.
- F. Abstracts of the records of the meetings of the Town held since publication of the last Annual Report, to be printed every third year in the Town Report.¹
- G. Such other matters as said report is required by law to contain or as may be inserted by the Selectmen under the discretion granted them by law.

§ 65-5. Taxpayer records available for public inspection. [Added 6-17-1992 STM by Art. 1]

The Assessors shall annually cause a copy of their records listing real estate taxpayers in the Town and the amount of valuation, assessments and abatement of each taxpayer, estate or corporation to be placed in the Town Library prior to the mailing of tax bills. Such records shall be available for inspection and copying at all hours when the library is open for business.

§ 65-6. Printing of general laws and acts accepted and rules and regulations.

The Selectmen or the Town may direct that the general laws and acts accepted by the Town and the rules or regulations adopted by any officer, board or committee be printed either separately or as a part of the Annual Report.

¹. Editor's Note: Original Sec. 2-150(7), which immediately followed this subsection and provided for a listing of real estate taxpayers, was repealed 6-17-1992 STM by Art. 1. See now § 65-5.