



April 14, 2014

Board of Selectmen  
Town of Upton  
One Main Street  
Upton, MA 01568

Dear Board Members:

I have been asked to comment on the Division of Local Services' (DLS) long standing position favoring appointed over elected status for municipal treasurers and collectors.

The DLS Technical Assistance Section has completed almost 550 projects over a span of 30 years advising cities and towns on matters of financial management and government structure. From this experience, we have recognized and advocate the principal that, in government, policy makers should be elected and operational positions where particular qualifications and skill sets are required should be appointed.

Up until the mid-20<sup>th</sup> century, town government was sufficiently simple that it was manageable for volunteers part-time. Now, most Massachusetts towns are multi-million dollar operations. The activities of local officials, including treasurers and collectors, are governed by increasingly complicated state laws, rules and regulations. Each year, more and more taxpayer dollars and other revenue must be collected, accounted for, managed and disbursed.

Today, municipal treasurers and collectors are important finance officers, whose duties are not discretionary, but are specific and legally directed. They are assigned no policy-making responsibilities. However, over time, the scope of work and the skill sets required of treasurers and collectors have moved beyond the capacity of individuals whose expertise lies elsewhere.

Understanding the importance of placing qualified people in charge of the town's money, local voters in most Massachusetts communities have rejected the inherent uncertainties of elections. Among 198 towns with a population over 5,000 people, 150 have treasurers and collectors who are appointed; 152 have treasurer and collector positions that are combined. And, the numbers increase each year.

There are other considerations as well. When positions are appointed, the pool of potential job candidates widens significantly beyond municipal boundaries. By requiring applicants to go

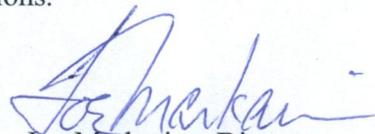
through a background check and an extensive interview process, the town increases its prospects for identifying a person with the strongest credentials and most relevant professional experience. When appointed, a treasurer and collector are placed on equal footing with other finance officers and department managers, who have a similar level of responsibility. Ideally, each would be accountable to the same person and subject to annual performance reviews.

In most instances, a proposal to convert positions from elected-to-appointed is not meant as a reflection on the performance of the current office holder. Capable and cooperative people often occupy treasurer and collector positions, but looking long term, this may not always be the case. If an elected office holder, who reports to no one in town hall, is the source of tension, there is little recourse other than to hope that voters are informed and will respond accordingly. In contrast, when positions are appointed, an individual's temperament can be considered during interviews and the risks of unsuitability can be minimized.

Treasurers and collectors can be made appointed positions, under the provisions of MGL Ch. 41 §1B, by majority vote of town meeting and subsequent acceptance by the voters at a town election. If an affirmative vote prevails, the previously elected office holder is entitled to serve out his or her term. If re-elected on the same ballot, he or she may serve until an appointment is made. If a municipality seeks to make the change through special legislation or other charter provision, drafted language would dictate whether the elected office holder's term ends immediately or continues. Nothing in state law prevents a current elected office holder from accepting appointment as a treasurer or collector.

We understand people's reluctance to relinquish an opportunity to vote for their local officials. However, we also suggest that as a rule residents have little real knowledge of what municipal treasurers and collectors do and may not be best positioned to judge performance. With this in mind, voters in most Massachusetts towns have acted to convert these important positions from elected-to-appointed with the intent to ensure that the most qualified people are selected to serve.

I hope this information is helpful. Please feel free to contact me or Technical Assistance Section Bureau Chief Rick Kingsley (617-626-2376) with any questions.



Joe Markarian, Director  
DLS Technical Assistance Section  
[markarianj@dor.state.ma.us](mailto:markarianj@dor.state.ma.us)  
617-626-2321