

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 611**

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S. P. 276

In Senate, February 8, 1945.

Referred to Committee on Towns. Sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Welch of Aroostook.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-FIVE

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**AN ACT Relating to Town Reports.**

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Be it enacted by the People of the State of Maine, as follows :

**Sec. 1. R. S., c. 80, § 80, amended.** Section 80 of chapter 80 of the revised statutes is hereby amended to read as follows :

**'Sec. 80. Selectmen and treasurer to make reports; printed reports to be distributed before annual meeting; all town books to be open for public inspection; penalty for refusal or neglect.** Persons charged with the expenditure of the money of a town shall, at least 3 days before the day of the annual meeting, make a full and detailed written or printed report, written in ink or printed on paper of not less than 50 pounds basis with ink and bound in the size measuring 6 inches wide by 9 inches long, of all their financial transactions in behalf of the town during the municipal year immediately preceding, with a full account of the receipts and disbursements during that period, and to whom and for what purpose each item of the same was paid, with a statement in detail of the indebtedness and resources of the town; including a list of all unpaid taxes which have been committed to the treasurer or collector for collection, giving the names of all delinquent taxpayers and the amount due from each. Provided a town may at a regular annual town meeting vote to waive the printing in its annual printed town report an itemized list of receipts and disburse-

ments, said vote to stand effective until revoked at a regular annual town meeting. All printed town reports issued previous to the year 1944 shall be considered as having complied with the law with respect to itemization if said reports were accepted by vote of the town at its annual meeting. Such reports, if printed, and the complete report of the audit made as provided by section 119, ~~both in sufficient number,~~ shall be deposited in the office of the selectmen ~~for distribution to the legally qualified voters of such town at least 3 days before such annual meeting; if the selectmen have no such office, then such reports in like manner shall be deposited in a convenient place of business in such town for distribution;~~ copies of such reports shall be kept deposited in the office of the said selectmen, or if they have no such office or usual place of business, with the town clerk, with proper vouchers for the disbursements reported, where such reports and vouchers, and all the books of the town shall be open during the usual hours of business, to the inspection of voters; and if any town officer refuses or neglects to perform any requirement of this section, or refuses to allow any voter to examine such reports, vouchers, and town books, he shall be punished by a fine of \$50 for each refusal or neglect.

**Such report shall include:**

- I. Letter of transmittal,**
- II. Comments,**
- III. Comparative balance sheet,**
- IV. Statement of departmental operating accounts, in condensed form,**
- V. Analysis of change in net surplus or deficit, for the year,**
- VI. Statement that complete audit report is on file in town office.'**

**Sec. 2. R. S., c. 80, § 119, amended.** Section 119 of chapter 80 of the revised statutes is hereby amended to read as follows:

**'Sec. 119. Report of audit to be rendered to municipal officers.** Upon the completion of an audit under the provisions of sections 116 and 117, the ~~state~~ auditor shall render a report to the municipal officers **and a certified copy thereof to the state auditor,** embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, or village corporation.'

**Sec. 3. R. S., c. 80, § 121, amended.** Section 121 of chapter 80 of the revised statutes is hereby amended to read as follows:

**'Sec. 121. State department of audit may furnish schedules for uniform**

**reports; to collect information pertaining to municipal affairs.** The state department of audit ~~shall~~ **may** furnish to the qualified public accountant auditing the accounts of any city, town, plantation, or village corporation in accordance with the provisions of section 116, forms so arranged as to provide for uniform reports and said department of audit ~~shall~~ **may** prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of same in the report of the city, town, plantation, or village corporation and it shall be the duty of the officers of all cities, towns, plantations, and village corporations to keep and render to the state department of audit in the manner and form prescribed by said department accounts of all business transacted. It shall collect from the proper local authorities such other information pertaining to municipal affairs as in its judgment may be of public interest. All accounting and other officials and custodians of public money of cities, towns, plantations, or village corporations shall fill out properly and return promptly to the state department of audit all schedules transmitted by it to them.'