



Treasurer/Tax Collector's Office

Education Fund Information

The Law

A portion of the Massachusetts General Law (MGL Chapter 60, Section 3C) to establish an Education Fund was adopted by the Town as voted by Representative Town Meeting members at the October 21st, 2013 Semi-Annual Town Meeting, Article 13. The portion of the law is:

Chapter 60 Collection of Local Taxes

Section 3C Town [Educational] fund; donation; deposits; distribution

Any town which accepts the provisions of this section is hereby authorized, subject to the approval of the commissioner, to design and mail with [its municipal tax bills] a separate form, whereby the taxpayers of said town can voluntarily check off, donate and pledge an amount not less than one dollar or such other designated amount which shall increase the amount otherwise due, and to establish a town educational fund, the purpose of which shall be to provide supplemental educational funding for local educational needs.

Any amounts donated to the educational fund shall be deposited into a special account in the general treasury and shall be in the custody of the treasurer. The treasurer shall invest said funds at the direction of the officer, board, commission, committee or other agency of the town who or which is otherwise authorized and required to invest trust funds of the town and subject to the same limitations applicable to trust fund investments, except as otherwise specified herein.

Interest earned upon such fund shall remain therewith and shall be used for the purpose of said fund without further appropriation.

In any town establishing an [educational] fund, there shall be an educational fund committee to consist of the superintendent of the town schools or designee thereof, and no fewer than four residents of the town appointed by the board of selectmen to a term of three years. The educational fund committee shall be guided by any criteria established by the educational fund committee subject to any ordinance or by-law.

The committee may distribute from both interest and principal of the fund, without further appropriation.

In Other Words

Simply put, the adopted portion of the law allows the Tax Collector to provide an insert (separate form) along with, in our case, mailed real estate and personal property tax bills for the express purpose of sending back a contribution to an Education(al) Fund for use by the School Dept.

The Form or Insert/Slip

Twice per year (semi-annually) the Tax Collector mails to property owners two (2) quarterly real estate or personal property tax bills with return envelopes. An Education Fund contribution form, or insert/slip, and return envelope is included in the mailings. **Please note the return address for the tax bills is different than the return address for the Education Fund.**

Contributions

Under no circumstances will a contribution to the Education Fund be permitted without the Education Fund contribution form and the contribution itself must be a separate check or money order. No cash will be accepted.

IMPORTANT: If there is an extra amount added to a payment returned with a tax bill, this will be considered an over-payment and thus applied to the following quarter's taxes (or to any prior taxes owed). It will not be applied to the Education Fund, even if an Education Fund contribution form is returned along with the tax bill. All Education Fund contributions must be made with a separate check or money order.

The Fund Itself

The Education Fund is unique in that the money raised is for the use of the School Dept. for whatever purposes they decide (their operating budget, for example). The Education Fund is not a scholarship fund where awards of money are given to students progressing to college, etc. The Education Fund is overseen by a committee including the Superintendent of Schools (or his/her designee) and citizens of the Town appointed by the Board of Selectmen. The function of the committee is to manage the fund and to make periodic contributions to the School Dept.

Sample Contribution Form or Insert/Slip



Town of North Attleborough
Treasurer/Tax Collector
P.O. Box 871
North Attleboro, MA 02761-0871

**Voluntary Check-off for Contribution to
Education Fund**
Make checks payable to the Town of North Attleborough

Your Name: _____

Your Address: _____

Enclosed Amount: _____

Please return this slip with your contribution in the envelope provided.
Thank you for your donation. All donors will be published in the
Town's Annual Report.

Please check this box if you do NOT wish to have your name listed.

EDUCATION FUND, ONLY
c/o Treasurer Town of North Attleborough
P.O. Box 871
North Attleboro, MA 02761-0871