

Part I	ADMINISTRATION OF THE GOVERNMENT
Title VII	CITIES, TOWNS AND DISTRICTS
Chapter 40	POWERS AND DUTIES OF CITIES AND TOWNS
Section 49	ANNUAL TOWN REPORTS; PUBLICATION; PENALTY FOR NONCOMPLIANCE

Section 49. The selectmen, before the annual town meeting, shall at the expense of the town make available the annual town report for the use of the inhabitants containing the report of the selectmen for the calendar or fiscal year preceding said meeting, the report of the school committee, statements in tabulated form prepared under section sixty of chapter forty-one unless otherwise printed as provided in said section, the annual report of the town accountant for the preceding fiscal year as provided in section sixty-one of chapter forty-one, the annual report of the town treasurer as provided in section thirty-five of chapter forty-one, and except as otherwise provided by vote or by-law of the town, of such other officers and boards as consider it expedient to make a report, the jury list as required by chapter two hundred and thirty-four, and such other matters as the law, or the town by vote or by-law, requires or as the selectmen consider expedient. If the selectmen neglect or refuse to make the annual report, they shall severally forfeit fifty dollars.

A town may by by-law provide for the printing of such fiscal year reports as it deems suitable within ninety days of the close of the fiscal year. A copy of such fiscal year reports shall be transmitted by the town clerk to the state library before the first day of November. A town may also by by-law provide for the printing of all reports of town officers and boards, committees and commissions on a fiscal year basis in place of the calendar year report required by this section.