line gender has been used as to any registering, voting, or holding town office, it shall be construed to include the feminine gender.

- 41. (Regulation and Control.) The council shall have the power to provide by ordinance in every respect not covered by the provisions of this charter for the conduct of registration, nomination, and town elections and for the prevention of fraud in connection therewith, and for a recount of ballots in case of doubt or fraud.
- 42. (Penalties.) Any person who (a) fails to perform any duty required of him under the provisions of this sub-title or any ordinances passed thereunder, (b) in any manner wilfully or corruptly violates any of the provisions of this sub-title or any ordinances passed thereunder, or (c) wilfully or corruptly does anything which will or will tend to affect fraudulently any registration, nomination, or town election, shall be deemed guilty of a misdemeanor. Any officer or employee of the town government who is convicted of a misdemeanor under the provisions of this section shall immediately upon conviction thereof cease to hold such office or employment.

## FINANCE

- 43. (Clerk-Treasurer.) There shall be a clerk-treasurer appointed by the mayor with the approval of the council. He shall serve at the pleasure of the mayor. His compensation shall be determined by the council. The clerk-treasurer shall be the chief financial officer of the town. The financial powers of the town, except as otherwise provided by this charter, shall be exercised by the clerk-treasurer under the direct supervision of the mayor.
- 44. (Powers and Duties of Clerk-Treasurer.) (a) Under the supervision of the mayor, the clerk-treasurer shall have authority and shall be required to:
- (b) Prepare at the request of the mayor an annual budget to be submitted by the mayor to the council.
- (c) Supervise and be responsible for the disbursement of all moneys and have control over all expenditures to assure that budget appropriations are not exceeded.
- (d) Maintain a general accounting system for the town in such form as the council may require, not contrary to State law.
- (e) Submit at the end of each fiscal year, and at such other times as the council may require, a complete financial report to the council through the mayor.
- (f) Ascertain that all taxable property within the town is assessed for taxation.
- (g) Collect all taxes, special assessments, license fees, liens, and all other revenues (including utility revenues) of the town, and all other revenues for whose collection the town is responsible, and receive any funds receivable by the town.
- (h) Have custody of all public moneys, belonging to or under the control of the town, except as to funds in the control of any set of trustees, and have custody of all bonds and notes of the town.