

Opinions

Office of the Vermont Secretary of State



Vol.7, #9

October 2005



A Message from the Secretary

Ever hear the saying “you can’t teach an old dog new tricks?” Well, in my family we have fresh proof that this adage is not always true.

It was about three years ago when my husband and two of our three kids started talking about getting a dog. I was clear on the issue. I was a cat person – not a dog person. And besides, we were already too busy. Our lives were already too complicated with three busy kids, two demanding jobs, and a hundred-year-old house needing constant maintenance. When would we have time to give a dog the attention he or she needs? And then there was the problem of living right in town, with hardly a yard. The dog would have to be walked – and who would do that? And the mess — let’s not even get started about the mess a dog brings into the house!

Well, I did my best to hold out. But, perhaps because my youngest is now 10 and no longer small enough to easily cuddle up in my lap, this summer I, very reluctantly, relented. I demanded a written agreement. What else is my legal training good for? I wanted to ensure that, at least for awhile, the responsibility for taking care of the dog would not fall on me!

Of course, now that is all ancient history. Sadie is five months old, and she is very thoroughly part of the family. Yes, she adds complication to our schedules, and she has to be walked and cleaned up after, and she does add to the mess and chaos of the household. But, what I failed to foresee was that I would fall in love with her.

Okay, so you can teach an old dog new tricks. Now you may want to know what this has to do with all of you – our town officials? It seems to me that we are constantly being asked to stretch ourselves in our lives. And it is easy to get stuck with an idea of who we are (“I am a cat person” – or “I hate computers”). But many times, if we push ourselves a bit, we will find that we can do things that we didn’t think were possible – and that, maybe, we even enjoyed it.

A couple weeks after Sadie came home with us my son said it all, when he told me, “Mom, you don’t have to feel embarrassed that you were so mistaken about wanting a dog – after all, we are always becoming much more than we thought we were.”

Deborah L. Markowitz, Secretary of State

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Voice from the Vault

By Gregory Sanford, State Archivist

Record Hurricanes

Hurakan was the Mayan god of thunderstorms and whirlwinds, as well as the creator of earth and the life upon it. Hurakan has been in all our thoughts of late. The scale of destruction and human tragedy suffered this hurricane season is almost beyond our comprehension.

Though our attention has rightfully been focused on the disruption and loss of life, widespread destruction has also been visited upon records. Pictures of the destruction to archives and libraries are disheartening (see: <http://www.coshrc.org/arc/hurricane-MSvisit-photos.htm>). One of the early reports out of Louisiana indicated that the New Orleans Notarial Archives had been damaged and its records, including early land records and current title records, flooded. Other early reports noted the extensive damage to court records throughout the region, as well as to local manuscript repositories and archives.

Steve Bruno, custodian of the Notarial Archives, was quoted in the New Orleans Times-Picayune as saying “there won’t be any [real estate] transactions until this problem is solved. Sure, a lot of people are going to want to sell and a lot of speculators are going to want to buy,” but without the records “it isn’t going to happen.”

The loss of court records also had an immediate impact. Inmates were evacuated from New Orleans flooded jails, but without court records (or a court system for that matter) there was no way to tell what charges each inmate faced. Accused murderers were mixed in with those facing drunk charges. But without court records it was, in the words of one official, like “taking a jail and shaking it up in a fruit-basket turn-over, so no one has any idea who these people are or why they’re here.”

Court records in general took a heavy hit and a September 9th New York Times article noted that “a vast universe” of court records had been lost. “Court proceedings from divorce to murder trials, to corporate litigation, to custody cases will be indefinitely halted and when proceedings resume lawyers will face prodigious—if not insurmountable—obstacles in finding witnesses and principals and in recovering evidence.” Beyond court records, it was reported that a third of Louisiana’s lawyers lost their offices.

The scale of destruction and the lack of coordination delayed attempts to salvage records, creating additional problems. Mold, for example, begins to form fairly quickly after water damage, particularly in a hot and humid climate. The Notarial Archives, had a disaster recovery plan calling for the use of refrigerated trucks to freeze-dry water-soaked documents to allow for later recovery. The trucks, however, were turned back by troops trying to keep people away from the flooded area. The records were eventually retrieved and are now housed in refrigerator trucks or at a freeze-dry facility in Chicago.

In truth the degree of destruction over such a wide area undid most plans. As H.T. Holmes, the Mississippi state archivist reported, “None of our reactions are following the textbook recovery lessons, but this ‘melt-down’ situation over such a huge area is not a situation previously thought probable by most folks down here.” A recovery team of archivists visiting Mississippi three weeks after Katrina reported that “collections typically were either lost entirely or survived the storm but were damaged subsequently by high humidity and mold...Much of the damage to records came from a storm surge that swept through buildings, destroying their contents, and then retreated. This suggests that conditions may be different in New Orleans, where the water resulted from a broken levee rather than a storm surge and where damage has probably resulted from standing water rather than surging water.”



The archivists visiting Mississippi reported that “there was little evidence of paper in the debris surrounding homes and business. Shreds of fabric and plastic were caught in trees, but it appears that the power of the storm surge completely destroyed paper.” Interestingly, the news story on court records reported that law offices with computers (and off-site back-up) are better positioned to recover than those offices totally reliant on paper records.

Archivists have launched a variety of efforts to assist in document recovery and restoration. The Society of American Archivists has established a grant fund to support stricken repositories and is accepting contributions at: <https://www.archivists.org/katrina/contribute.asp> The Council of State Archivists (nee the Council of State Historical Records Coordinators) provides a variety of flood-related information on its web site at: <http://www.coshrc.org/>.

Being in Vermont allows for some distant musings on the impact of hurricanes on records. We have, for years, tried to alert state and municipal officials, as well as citizens, about the value of archival records. The loss of records relating to titles to land, to the court system and to local history provides a real life, and tragic, example of that argument.

How current are our own disaster plans and do they envision a broad scale catastrophe or only one localized to our building? What if the land-based phone system has been destroyed, or the roads are impassable or the area sealed off for emergency response reasons? Have we built mutual support plans when more than one repository is damaged. The Rutland County Clerks’ Association was working on a county-wide response team a few years ago; it would be interesting to hear how their plan has progressed.

The survival of computer records, at least those which were backed-up outside the immediate region, suggests that properly managed electronic records may have some advantages in the event of a disaster. I hasten to add, however, that the key phrase is “properly managed.” We have already experienced a wide range of “quiet disasters” as improperly managed electronic records are lost with the implementation of each new “generation” of hardware and software. Widespread loss of electricity or phone lines may also complicate the restoration of computer systems (does your disaster plan address how you would respond to the loss of computer hardware even if the software survived off-site?).

The events of the last few weeks should make all of us revisit our disaster mitigation and response plans. We should also give pause to celebrate the dedicated archivists and recordkeepers of the Gulf coast who are struggling to save their records even when confronting the loss of their own homes and communities.

Tip of the Month

This month's tip comes from Marshfield Town Clerk, Bobbi Brimblecomb:

"I send an email when my office will be closed for training, etc. I know at least one clerk faxes people - that works too if you can figure out how to program the fax machine. I just set up a list in my email address book and ask attorneys if they want to be included. Several have told me that they appreciate it."

To submit a tip, please email Clyde Jenne (VMCTA President) at hartlandvtclerk@vermontel.net or mail it to: Clyde Jenne, Town of Hartland, 1 Quechee Road, Hartland, VT 05048



Quote of the Month

"People see only what they are prepared to see."

Ralph Waldo Emerson



Opinions of Opinions

1. Building rented by church for recreational program is not exempt from

property tax. The law permits property owned or “kept” by a church to be exempt from local property taxes if it is used for specific purposes listed in the law. Even if rental property can be considered property “kept” by the church, the recreational center would not be exempt because the law does not exempt property held by a church for recreational uses. 32 V.S.A. § 3832(2) It is an open question whether it may be possible to exempt the property from taxation through town vote. That is because although property used for recreational purposes may be exempt by vote of the town, the use of property is generally determined by looking at the owner – not the occupant. In this case the owner is using the property as rental property, which is not exempt. 32 V.S.A. § 3832(7)

2. Property purchased by a church after April 1st is not exempt until the next tax year. Although churches and other property used for religious purposes is exempt from property tax, when a church purchases property this exemption does not begin to apply until April 1st following the purchase. The law does not provide a mechanism for changing exempt status in the middle of a tax year. Indeed, a church cannot even seek abatement of these taxes since the change in status of the owners is not a statutorily recognized reason to grant abatement. 24 V.S.A. §1535 Only when the listers prepare the next year’s grand list, the property can be listed as exempt under 32 V.S.A. §3802(4) and 3832

3. Property tax exemptions for volunteer fire department property must be voted at Town Meeting.

Volunteer fire departments that are independent of the town (i.e. not a town department) are not automatically exempt from property taxation. Rather, the exemption can be voted for 10 years the first time and thereafter for five-year periods. The Vermont Listers Handbook provides a good discussion of property tax exemptions including a chart giving the source of funding for education property tax liability for locally voted exemptions. The handbook also includes a chapter on properties that are exempt under state or federal law, and another chapter on exemptions that must be voted by the town. 32 V.S.A. §3840

4. Town vote to exempt property will not remove assessed value from calculation of town’s education tax liability. When a town votes to exempt property from taxation it can only exempt the property from municipal tax liability. The town vote will not remove the assessed value from the calculation of the town’s education tax liability, and the property owner will not be exempt from paying the education tax on his or her property. 32 V.S.A. § 5404a

5. Board of abatement may act by majority vote of a quorum of the board. Most municipal boards require the concurrence of a majority of the board to act. However, 24 V.S.A. § 1533 provides that only a majority of the quorum of a board of abatement is needed for it to decide a matter. Figuring out how to calculate what constitutes a quorum of the board of abatement can be confusing. Like other municipal boards, a quorum of the board is a majority of all of the members of the board. Members of the board of abatement include the BCA (clerk, selectboard, and justices), the listers and the treasurer. The number of justices depend on the size of your town - so presuming you have 10 justices, plus three selectboard members and three listers, the total number of the board would be 18 and a quorum of the board would be 10. The town would therefore need 10 people in order to convene the meeting of the board, but it would

need only six to agree on a particular course of action. In the alternative, the board of abatement is deemed, by law, to have a quorum if a majority of the listers and a majority of the selectboard members and treasurer are present.



6. Board of abatement exercises discretion when deciding whether to abate taxes. 24 V.S.A § 1535 sets out a number of circumstances in which a board of abatement may choose to abate the taxes of a property owner. The statute does not require abatement under any circumstances, and courts have affirmed the board's right to exercise discretion in these matters. Abatement is meant to be an equitable remedy, used only in the most unusual cases - as in a fire or where a survivor is temporarily unable to access the assets of an estate while it is in probate. It is not meant to be a way for the town to subsidize taxpayers who can no longer afford the taxes on their property. On occasion the delinquent tax collector may request an abatement to clear up his or her records when a delinquent tax payer cannot be found or if the taxpayer's property has no value and the delinquent tax payer has no other assets to be taken.

7. Board may grant partial abatement. The board of abatement may abate, in whole or in part, taxes from the current or prior years so long as one of the statutory reasons for granting abatement applies. When taxes from a prior year are abated, the board of abatement may choose to give the taxpayer a cash refund, or the board may provide a credit towards the current and future year's taxes. 24 V.S.A. § 1535

8. Conditional abatement may be permissible. Recently, a town asked whether a conditional abatement can be granted. That is, whether the board could agree to abate taxes unless the property is sold within the tax year, or unless the property owner's insurance company compensates the owner for the loss. The law is not clear on this issue. However, since the law does not clearly preclude this approach, until a court considers the issue we advised that the board could go ahead with a conditional abatement when a particular situation might warrant such an approach. 24 V.S.A. § 1535

9. Town Will Be Liable to Pay State Education Tax When It Abates Town and School Tax. The Board of Abatement has a lot of discretion when it is deciding whether and how to abate taxes on a property. While the board of abatement may only abate taxes for the reasons listed in the statute (see 24 V.S.A. §§ 1533-36) if the board chooses to abate it may do so in full or in part. This means the board can choose to abate only the town portion of the taxes. If the board abates the entire tax (including the education tax) the town will still be liable to pay out to the school and state (if applicable) the education portion of the tax amount.

10. No voter approval is required for borrowing for highway equipment. Municipal financing law was amended as of July 1, 2001, so that a Selectboard can now approve borrowing for purchases of equipment for highway equipment without going back to the voters for approval. 24 V.S.A. §1786a. This is a very limited delegation of powers and can only be used for equipment to maintain or construct highways or bridges within the town.

11. Unused highway funds may be carried into the next fiscal year, but they may only be used for highway purposes. 19 V.S.A. § 312 provides that "the funds raised from town highway taxes shall not be used for any purpose other than that for which the tax was voted, subject to the provisions of this chapter. If in any year money so voted is not expended, it shall be applied for the same purpose the following year." Accordingly, unlike other town funds which may not be carried forward from year to year, a town with excess highway funds may spend them in the next year without additional voter approval.

12. Selectboard can decide to pave a road without town vote. It is the responsibility of the selectboard to construct and maintain the roads of the town. Although there is a public process involved when a board wishes to change the classification of a town highway, no public process is required (beyond a decision made during a public meeting of the board) when the board decides that a particular road should be paved. 19 V.S.A. § 304.

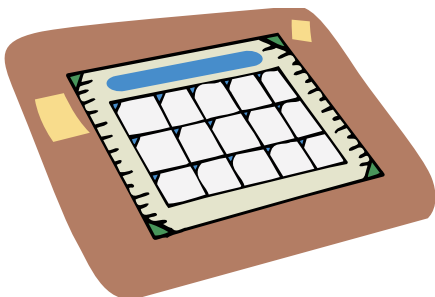
13. Landowner can gate a town road with selectboard's permission. The selectboard can create pent roads in a town by granting permission to a landowner to erect stiles, or unlocked gates and bars on a town road. Landowners used to request the board to permit them to gate a road when they owned both sides of a highway and used the fields for grading. Today, most requests for pent roads are made in an effort to slow down ATV traffic on class 4 roads and trails. The board can make regulations governing the use of pent roads and can establish penalties not to exceed \$50.00, for noncompliance. The permission to pent a road must be given in writing and it must be recorded in the town clerk's office. 19 V.S.A. § 304(5)

14. Parking regulations must be made by ordinance. The selectboard has the authority to regulate parking on town roads. Although the law specifies that the board can make "special regulations as to the operation, use and parking of motor vehicles on highways under their jurisdiction," courts have said that these regulations must be made by ordinance. 19 V.S.A. § 304(6)

15. Planning commission may appoint acting zoning administrator. When a zoning administrator has a conflict of interest or needs a permit for his own property, the planning commission (with the approval of the selectboard) can appoint an acting zoning administrator for the limited purpose of handling the matters in which the zoning administrator feels he or she has a conflict. 24 V.S.A. §4442

16. Selectboard should adopt policy for use of town property. It is a best practice for each legislative body, selectboard, school board, or other public body that owns buildings, to adopt a policy outlining requirements for use of town or school property by other groups. It is constitutionally permissible for a board to prohibit any and all use by outside groups. However, the town must have a good reason to permit some groups, but not others, use of town property. For example, it is reasonable and acceptable to limit use of certain rooms or spaces to groups of less than 30, or to meetings ending not later than 9 p.m. However, it may be discriminatory to allow the Boy Scouts to meet in a room, but to turn down a political caucus or a religious organization.

17. Village tax rate set using town grand list. Most villages in Vermont set the village tax rate using the grand list assessments prepared by the town listers. If a resident grieves his taxes, and the listers or BCA make an adjustment lowering the property assessment, the grand list will be adjusted and the village must also lower the assessed amount.



18. A BCA inspection committee must view entire property. As part of the tax appeal process, three members of an inspection committee must inspect the property that is subject to the appeal and report back to the full board of civil authority that is considering the tax appeal. If, after notice, an appellant refuses to allow the inspection committee to inspect whatever parts of the property (both outside and inside) it wants to inspect, the appeal shall be deemed withdrawn. 32 V.S.A. §4404. Additionally, although it is best if the inspection committee would visit the property all together, this is not mandatory, and they can return a second time within the 30 days given for the inspection, if necessary.

19. BCA may increase, decrease or sustain the appraisal upon appeal. Once the taxpayer raises the issue of the property's valuation, the BCA must make findings to support what the BCA believes to be the correct valuation of the property, even if that amount is higher than the lister's assessment. The same is true for further appeals to the State Board of Appraisers or the Superior Court. 323 V.S.A. §4409

20. Voters can vote to disapprove a newly adopted ordinance, but it may not initiate an ordinance (except for an ethics ordinance) or initiate the revocation of an existing ordinance. The selectboard is given primary authority for the adoption and revocation of ordinances for the town. There is no public hearing process required when an ordinance is adopted. However, once adopted, the board must post the ordinance (or a concise summary of it) in five public places, and publish it in a local newspaper, so that the public can decide whether to petition for a vote on the issue. If, within 44 days, the voters present a petition signed by 5 percent of the legal voters to disapprove the ordinance, the board must hold a special election so that the voters may decide whether the ordinance should become effective. 24 V.S.A. §§1972, 1973 (Chapter 59)

21. Registered voters in Vermont do not lose residency for voting purposes solely by living outside of the United States. Once a person has registered to vote in Vermont, he or she can keep that residency for voting purposes even if he or she lives outside of the United States with no intent ever to return to the states. Until the voter returns to reside in the United States, or gives up United States citizenship, the voter can remain on the checklist and vote by absentee ballot in the town in which the voter last resided, regardless of his or her reason for living outside of the United States. 17 V.S.A. § 2122

22. Overseas voter who returns must register to vote in the jurisdiction of his or her current residence. Once an overseas voter returns to the United States he or she must register where the voter resides. 17 V.S.A. § 2122 For example, if a member of the armed forces who has been in Germany for 20 years retires and moves back to the United States, that person must register to vote in the place in which he or she now resides. If you send a letter as part of your purging process and the person returns your form giving another town or state as his or her residence, you can remove that person from your checklist.

23. A citizen who wishes to be added to the checklist cannot refuse to take the voter's oath. When the court struck down Vermont's durational residency requirement as unconstitutional, the court found that the constitutional requirement to take the voter's oath was fine. A voter only needs to take the oath once, but each citizen must take it before being added to the checklist for the first time in Vermont. (If you move to another town in Vermont, you do not need to take the oath again.) A notary public, member of the board of civil authority, or other person authorized to administer oaths must complete and sign the form stating that the new voter has sworn or affirmed the oath and the form must be received by your Town Clerk before the new voter can receive an absentee ballot or vote in person for the first time in Vermont.

24. Permits are required for large public events. The organizers of a commercial public event or gathering expecting 2,000 or more attendees must apply for a permit from the Department of Public Safety at least 30 days before the event is held. The Department of Public Safety may grant the permit, deny the permit, or grant the permit with conditions, such as providing a bond or other financial security. If a town wants to regulate smaller assemblies, the town needs to enact local ordinances or regulations.

In our monthly Opinions we provide what we believe the law requires based upon our legal judgment, years of observing Vermont's local government practices, and Vermont Court decisions. This information is intended as a reference guide only and should not replace the advice of legal counsel.

Does Your Town Need a Tune-Up? Part 3

(Excerpted from *Tune Up for Towns*, a publication of the Office of the Secretary of State. To obtain the full publication, visit www.sec.state.vt.us or call Kathryn at 802-828-2148)

You go to the dentist twice a year for a checkup, usually not because you have a known problem but because you want to know if there is one you haven't noticed. Some annual checkup is also probably done on your furnace, your car, and your dog. So why not the town? Give your town a legal tune-up by review the checklist below.

Last month we provided a checklist of items to consider to ensure that the selectboard is following the some of the legal requirements that apply specifically to their office. This month's checklist will cover considerations for Town Clerks. As with last month's list, some of the items are not the law; they are simply recommendations based on experience. The list below is just the start. Next month we will look at Town Meeting . . .

Town Clerk's Tune Up

- ☒ Have the oaths of the town clerk and assistant town clerk been deposited with the county clerk? See 24 V.S.A. § 1151.
- ☒ How much of a usual delay is there between the filing for recording and the actual recording of deeds and other conveyances in the town clerk's office? The statute does not specify a timetable, but this is the most common complaint about clerks' work. Similarly, is there a day book or check-in sheet used to list documents filed for recording as they come in? Are the documents stamped or marked as of the time of filing for recording?
- ☒ Has an assistant town clerk been appointed? Does the assistant know how much of the office's duties the clerk is willing to delegate to him or her? Is there any regular course of training for assistants?
- ☒ Does the clerk stick to published office hours? Is there coverage for periods when the clerk can't be present?
- ☒ Are minutes of all board and commission meetings filed with the clerk? Are records of grants and other award? No law yet says they must, but unless the clerk takes steps to secure these records, there will be no chance of preserving them for the future.
- ☒ What is the condition of the index to land records? Has a card index been compiled, and if so for what period? Is there any plan to computerize the index? Or to convert the card or general indices to other formats?
- ☒ Is there a plan for restoring town records, particularly those relating to town meetings and deeds and other conveyances? Is regular progress made on appropriating money and arranging for the care and rebinding of these records?
- ☒ Is there a written description of the indexing standards made available to those searching title? Does the office have a written policy about how it will handle documents that the clerk recognizes contain errors (not required by law)?
- ☒ Have you reviewed and posted your fee schedule to ensure that you are charging the proper fees and the public is aware of them?



Mark Your Calendar with the Vermont League of Cities and Towns' Upcoming Events!

For more information, go to www.vlct.org, email info@vlct.org or call 800/649-7915.

28th Annual Municipal Officers Management Seminar (MOMS)

October 11, 2005

Event Sponsor: UVM Extension

Location: Johnson State College

Cost: \$45.00

Contact: [Mary Peabody](mailto:Mary.Peabody@uvm.edu)

Phone: 802-223-2389 x 13

Web Site: www.regonline.com/moms05



VT Town and City Managers Association Fall Conference

October 27, 2005

Event Sponsor: VTCMA

Location: Trapp Family Lodge, Stowe, VT

Cost: Varies

Contact: [Jessica Hill, VLCT Conference Coordinator](mailto:Jessica.Hill@vtlct.org)

Phone: 802-229-9111

Fax: 802-229-2211

Web Site: www.vlct.org

The semi-annual professional development conference for Vermont's town and city managers. This is a two-day event on October 27 and 28th. Day packages are also available. This conference is open to all Town and City Managers and Administrators. A variety of training topics will be covered including Public Records and Relations With The Media, Corrections Policy and Your Community – Communication and Collaboration, and Law Enforcement and Local Governments just to name a few.

Clip Art of the Month

Thank you to all those readers who were intrigued (and puzzled) by the clip art (on page 6) in last month's edition of Opinions and took the time to come up with a creative guess. Oddly enough, the words "Watermelon" and "Scythe" Board" kept coming up. The real answer is...we don't know what it is either!



So, let's see what you can do with this particular piece of clip art. You can send your "creative" guesses to Kathryn Mathieson at kmathieson@sec.state.vt.us!



Vermont Public Service Awards

The Secretary of State's Vermont Public Service Awards (VPSA) program honors local officials who have provided their communities with 20-plus years of service. Often times those who serve their town, village or city do not receive the recognition and thanks of which they are so deserving. But what would we do without these hard-working individuals who devote hours of their week and years of their life to making sure things run smoothly in Vermont's towns and cities?

We have begun our fall VPSA awards ceremonies which will occur in towns throughout Vermont during the autumn and spring of 2005-06. **So far, over 1,000 names have been submitted to our office!** Approximately one-fourth of these nominees are still serving, although it has been five years since the last round of awards. Those still serving will receive an extra recognition at the ceremony.

Please note that there have been several scheduling changes for some of the events. (These are bolded and marked with an asterisk below.)

Thank you, town clerks, for your help in making these award ceremonies a very special occasion for the award winners. **Remember that it is not too late to participate!** If you are still interested in submitting nominations from your town, please contact Kathryn Mathieson at 802-828-2148 or email her at kmathieson@sec.state.vt.us for more information and to obtain nomination forms.

Vermont Public Service Awards

Dates for the Autumn 2005 VPSA ceremonies are:

Event Date	Location
October 6	Middlebury
October 11	Johnson
*October 17	*Montpelier
October 27	Lyndon
November 2	Rutland
November 9	Fairlee
*November 14	*Burlington

Spring 2006 VPSA ceremonies include:

April 6	St. Albans
April 12	Barton
TBA	West Dover
*TBA	*Springfield

*** Denotes change from originally scheduled date.**

CLARIFICATIONS:



(1) The Office of the Secretary of State sends out invitations to the event. After nominee invitations are sent out, a packet containing extra invitations for interested parties is sent out to all town clerks who nominated individuals from their towns. State representatives and senators from your area are also invited.

(2) Please note the schedule changes in the box to the left. All invitations sent out reflect the correct date.

(3) If the event you are attending follows a MOM Seminar (Johnson, Rutland, and Fairlee), there is **NO** cost to attend the VPSA ceremony.

October-December 2005 Calendar

October 10	Columbus Day. 1:371
October 25	State Withholding Tax Return is due (<i>actual date by which return must be postmarked is shown on the printed form</i>) if reporting less than \$2500 per quarter. More than \$2500 requires monthly report; more than \$9000 requires semi-weekly report. 32:5842
October 31	Last day to file Form 941 (<i>Quarterly Withholding Return</i>) with the IRS.
November 11	Veterans' Day. 1:371
November 24	Thanksgiving Day. 1:371
December 1	Last day to pay property taxes in towns that voted to collect interest on overdue taxes. 32:5136(a)
December 14	Last day for Listers to notify persons of omissions from inventory. 32:4086
December 25	Christmas Day. 1:371
December 27	(70 days before Town Meeting) First day to warn the first public hearing if a charter adoption, amendment or repeal is to be voted on at Town Meeting. 17:2641(a), 2645(a)
December 30	Last day for Listers to correct real or personal estate omission or obvious error in grand list, with approval of Selectboard. 32:4261
December 31	Town fiscal year ends, unless voted otherwise. 24:1683(c)

To: Vermont Town Clerks
From: Rich McCoy, Public Health Statistics Chief at the Vermont Department of Health
RE: Hurricane Katrina

The State Registrar of Louisiana has asked for assistance from other jurisdictions in serving Hurricane Katrina evacuees in need of Louisiana birth certificates. Louisiana Vital Records is operating out of Baton Rouge with less than 10 percent of normal staff and is currently unable to handle on an individual basis the large number of requests for birth certificates from evacuees dispersed around the United States.

Louisiana has asked that we in the other states and jurisdictions where evacuees are located permit evacuees who need Louisiana birth certificates to submit the Louisiana application for a certified copy of a birth certificate in-person to the Vital Records' Office. Our office will batch the requests and send them in an e-mail to Baton Rouge and then they will overnight-mail certified Birth Cards (only) to our Vital Records Office in Burlington within a week for delivery to the customers. Our office will not be collecting any fees for this service.

If you receive any calls or visits from Louisiana evacuees inquiring for assistance on how to obtain a certified copy of their birth certificate, please have them call **Linda Davis at (802) 863-7275**. If they do not have phone access in their current situation, you can call our office on their behalf and we'll make arrangements for a member of our staff to meet with them at a convenient time.

Please contact us at the number above with any questions. Thanks.

Mailing List Updates!

Help us keep our mailing list up to date!

Let us know if:

- your address needs to be updated,
- your name is misspelled, or
- you'd rather receive *Opinions* a week early via email.



Send us a note via fax: 802-828-2496,

email: kmathieson@sec.state.vt.us,

or post: 26 Terrace St. Drawer 09, Montpelier, VT 05609-1101.

Be sure to include what your current *Opinions* mailing label says as well as any changes that you would like to have made.

Thank you for helping us keep Opinions running efficiently!

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