

# Opinions

Office of the Vermont Secretary of State



Vol.7, #11

December 2005



## A Message from the Secretary

This fall I had the great pleasure of going around the state recognizing many of Vermont's longest serving local officials with a public service award. (We will be doing this again in the spring.) The Vermont Public Service award program was started in 2000

to recognize and honor those local officials who have served 20 or more years in office. In that year, and again this past fall, hundreds of Vermonters were recognized for their service. It was extraordinary to meet the many people who have devoted decades to making their communities and our state a better place.

It is easy to idealize self government. As Thomas Jefferson said, "man is capable of living in society, governing itself by laws self-imposed, and securing to its members the enjoyment of life, liberty, property, and peace." But actually accomplishing this is often messy, sometimes boring, and is, generally speaking, a lot of work! Vermont's local officials run our elections, set the grand list, determine appeals, keep the roads in good repair and passable in all seasons of the year. They ensure our children are properly educated, they plan for and regulate growth in our communities, and they are there for us in times of emergency.

Vermont's local officials serve mostly as volunteers. Their commitment to public service - without pay (or adequate pay), without applause, without personal advancement, is a precious gift; a gift we should celebrate. We couldn't buy it, at any price. In Vermont our local governments work because good people are willing to give up the most precious commodity - their free time - to the still vital principle of democracy: that government only works if we all participate.

President Teddy Roosevelt said, over a century ago, that "*Far and away the best prize that life offers is the chance to work hard at work worth doing.*" Vermont's local officials serve for the chance to "work hard at work worth doing." Without them, our communities would not function and our system of self government would come to a standstill.

This holiday season, I will count among Vermont's blessings the many long serving local officials that make our democracy truly succeed.

Deborah L. Markowitz, Secretary of State

### In this Issue...

Voice from the Past.....	pg. 2
Civics Behind the Scenes.....	pg. 3
Opinions.....	pg. 4
Holiday Displays Update.....	pg. 7
Town Tune-ups.....	pg. 8
Tip of the Month/ Farewell Clerk.....	pg. 9
VT Public Service Awards/ Civics.....	pg. 10
Calendar.....	pg. 11
Quote of the Month.....	pg. 11

# A Voice From the Past

By Paul Gillies

*Reprinted from Opinions Volume 1, # 11 (1999)*

The most prosaic duty of a selectboard is to make the budget. Everything else the board does in December is a welcome distraction from this tiresome job. Watch closely: see how their heads drop, their eyes glaze over, when the night grows long in the shank and somebody makes a longwinded pitch for an appropriation.

Wake up, now, this is important. The budget is the most critical document in the annual life of the town. Within the puts and takes of the budget process, policy emerges. What are we going to do with the road crew? Is it time for another member? How about the town officers who draw a salary? Are they paid enough? These and dozens of other questions need to be answered before a budget is written.

Ideally, every board starts with an open discussion about the needs of the town. Most selectboards know they can't sell a large increase in the tax rate, especially when school budgets may not be conservative, but a good working target – a bottom line – is essential preparation for the parade of prayers that follows from the various players (both individuals and boards) that make up the infrastructure of town government.



The best strategy is to hold back. Don't commit yourself to anything, not one cent, until you've heard from everybody about the town's needs for the coming year. This goes for meetings and for private conversations with a road crew member, the constable, or members of the public. From the perspective of those who want you to favor them – the listers hoping for more per hour, the planning commission wanting to hire a consultant, the zoning administrator asking for more hours – early commitment to their priorities is much preferable to the awful last hours of the budget process, when hard decisions and tough choices are made.

For the good of the town, reserve is required. Be like an old Vermonter, who seldom speaks and never reveals feelings in public. Show no preference for anyone, but be careful. You don't want to sound discouraging. Ask your questions, while remaining supportive and appreciative of what they've done for the town.

It makes complete sense to have a computer spreadsheet to work with, and someone able enough to make changes and print out new versions as needed. You don't want to add up columns more than once, and a little pinch here or little more there can change everything. Another good idea is to think about how the budget is arranged, and keep a close eye on how the categories of expenditure within the general and highway funds are changing, year to year.

Don't let any major changes in expenditure or appropriation go unexplained, because on the first Tuesday of March you are going to have to be able to explain and defend these changes. It is foolish to assume others are going to miss the hot spots in the budget come town meeting.

Once you've heard from everybody, there comes a time for decision. This is not going to be pleasant, however you try. You can't agree with everybody and you won't make everybody happy. When it gets right down to it, it's amazing how little discretion there is in a budget, but there are places where you can have an impact on town life. It doesn't take a lot to improve how townspeople feel about their community.

Each year, Secretary of State Deb Markowitz honors Vermonters who have demonstrated an outstanding commitment to promoting the tenets of democracy. This year the recipients will be honored in a ceremony reception on Monday, February 13, 2006 at the State House. **We are currently accepting nominations for these awards.** Deb will be giving out two different awards on February 13, 2006.

The awards are as follows:

## Medallion Awards

The National Association of Secretaries of State's (NASS) Medallion Award allows individual secretaries of state to recognize outstanding service and dedication to furthering the mission of NASS within the states. This award honors individuals and organizations that have shown an outstanding commitment to promoting democracy in the state, with an emphasis on civic education, including the teaching, promotion, and study of this subject.

## Enduring Democracy Awards

Secretary of State Markowitz gives this award to honor individuals and organizations that have raised our level of civic understanding and therefore furthered the cause of democracy in Vermont.

If you know a Vermonter who has made an extraordinary effort towards strengthening our democracy please let us know! Contact Janel Johnson at 828-1296 or [jjohnson@sec.state.vt.us](mailto:jjohnson@sec.state.vt.us) by December 16.

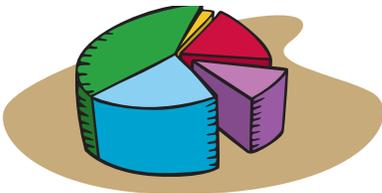


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## Voice From the Past...continued from page 2

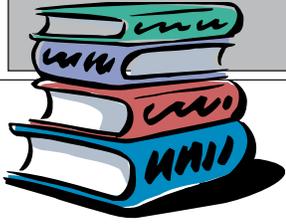
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Nobody gets flowers or congratulations for writing good budgets. The hard work doesn't show in the final product. You may find yourself having offended someone inadvertently, who took your rejection of their request too personally, but they will come around in time. Perhaps they may stop one day and realize that your job was not as easy as it seemed.

A *dilemma* is a hard choice between two unacceptable alternatives. A hard choice between two options, both of which are beneficial and worthy, is called an *antinomy*, and that's a fine word for the state of mind of most selectboard members during December. Hang in there, ladies and gentlemen of the board. Yours is the toughest job there is in government.



# Opinions of Opinions

**1. Town manager has general supervision of the affairs of the town.** The town manager has general supervision over the affairs of the town. The manager is the administrative head of all departments of the town and is responsible for the efficient

administration of town government. However, in all things the manager must act at the direction of the selectboard. 24 V.S.A. §§1233, 1235.

**2. Voters can set pay of manager.** The selectboard generally sets the salary of the town manager. However, if the voters vote a particular salary, the selectboard is bound by the amount set. 24 V.S.A. § 1239.

**3. Town can vote to have manager collect taxes.** The voters can elect to have the town manager collect all taxes due the town and perform all the duties conferred by law upon the collector of taxes. Once voted, the manager will serve as the tax collector until the voters elect otherwise. When the town manager collects delinquent taxes he or she may charge and collect the same fees as a collector of taxes that will be paid into the town treasury. 24 V.S.A. § 1236.

**4. Tax sale is not the only way to collect delinquent taxes.** In one town no one bid on a parcel of delinquent tax property. The town was also not interested in purchasing this property so the Delinquent Tax Collector wanted to know if she had any other options. Tax sale property is only one method of collecting delinquent taxes. 32 V.S.A. § 5251. In the alternative, the collector could take a variety of steps to recover the taxes:

**Foreclosure:** A foreclosure action is a legal action brought in superior court to allow personal property (and real property, if there is insufficient personal property) to be attached and sold to satisfy the debt to the town. This action can only be brought if the taxes remain unpaid for two years or longer, up to 15 years. 32 V.S.A. § 5061.

**Distrain:** Distrain is the seizure of personal property to enforce payment of taxes. The property can be held and then sold if payments of the taxes are not made. 32 V.S.A. § 5161.

**Action at Law:** An action at law is a collection action brought in superior court which can permit you to attach property or garnish wages. An action at law may also be brought in small claims court. 32 V.S.A. § 5221.

**5. Town should not have policy of bidding at all tax sales.** One town made the mistake of adopting a policy of bidding at all tax sales in the amount of taxes, penalties and interest due. 32 V.S.A. § 5259. This policy resulted in the purchase of a mobile home of no value, which cost the town money to remove. The best policy is to have the delinquent tax collector describe, in advance of the sale, each parcel to be sold so that the selectboard can decide on a case by case basis whether it is in the interest of the town to bid on the property.

**6. Tax sale may include water and sewer delinquencies.** According to 24 V.S.A. §§ 3504, 3612 delinquent water and sewer charges can be collected in the same manner as delinquent property taxes. This means that when person is delinquent in both taxes and water and sewer charges all of these delinquencies may be combined and collected together. Of course, the collector should set each delinquency out separately in the notice of delinquency that is sent to the taxpayer so they know the basis of each delinquency.

**7. Absent voter's ballot counts even after death.** If a voter who has requested an absentee ballot dies prior to Election Day, but the voted ballot has been properly returned to the Town Clerk with the certificate and signature

completed by the voter, the ballot should be commingled and counted with all of the other ballots. The statute provides that absentee voters shall be treated as “present and voting” on Election Day (17 V.S.A. §2550). Therefore absentee ballots properly returned should be counted.

**8. Petitions for municipal office must include office and term length.** In municipalities using the Australian ballot system for election of officers, Vermont law requires that candidates clearly indicate the office and term length on the petition prior to circulating it for signatures. 17 V.S.A. §2681(b). For example, a candidate cannot circulate a petition for selectboard without indicating which term he or she is seeking. It is permissible for a person to circulate two or three different petitions for selectboard, one petition for the one year seat, one for the remaining year of a three year term, and one for the three year term, and then wait until the filing deadline to decide which petition to submit to the Town Clerk. However, a candidate cannot circulate a petition for signatures without a term length and then add or change the term length after signatures have been obtained.



**9. There is no official clerk-treasurer position.** In many towns the same person serves as the Town Clerk and Town Treasurer. Nevertheless, the two offices are separate and must be elected separately. This means that candidates for clerk and treasurer who are elected by Australian Ballot must file a separate petition and consent form for each position, and the voters must vote separately for each position.

**10. Town treasurer serves as school treasurer unless school votes otherwise.** The town treasurer serves as the treasurer of the town school district unless the school district elects a town school district treasurer. The town treasurer cannot decide to give up the duties of the school treasurer; however, it can appoint an assistant treasurer to perform the school treasurer duties. For convenience, the treasurer could consider appointing the school district’s bookkeeper or financial manager as the assistant treasurer. The treasurer will be responsible for the acts and omissions of the assistant treasurer. 24 V.S.A. § 426.

**11. Investment of funds is a joint responsibility.** While the treasurer has control over the accounts of the town; how and where to invest the money (including decisions as to what bank to keep the town accounts in) are a joint responsibility of the treasurer and the selectboard. 24 V.S.A. § 1571(b) provides that “moneys received by the town treasurer on behalf of the town may be invested and reinvested by the treasurer with the approval of the legislative body.”

**12. The selectboard can get a credit card to make purchases for the town.** The selectboard can choose to authorize the use of a credit card for town purchases. However, before the treasurer pays the credit card bill the selectboard should review the purchases and sign a warrant for payment.

**13. Town treasurer should not make out checks without warrant signed by the board.** In one town the selectboard asked the treasurer to bring already filled out checks to the selectboard meeting prior to the board’s approval of the individual expenditures. 24 V.S.A. § 1576. The treasurer was correct to decline. Indeed, Vermont law only permits the treasurer to make payments based on properly signed orders of the board or based on certified minutes of the board, signed by both the board’s clerk and chair or by a majority of the board, clearly setting out the amount, and to whom payment is to be made. 24 V.S.A. § 1623.

**14. Selectboard may authorize one or more members to draw orders without meeting.** Sometimes a board needs to pay bills between meetings. In this case the board can, by vote, authorize one or more of its members to sign orders. The orders must be very specific, and a report must be given to the board so the entire board can know what was paid. 24 V.S.A. § 1623.

**15. Paper ballot voting is required to elect many local offices.** In towns that have not adopted the Australian ballot system of voting for local offices, Vermont law requires the use of paper ballots during the town meeting for election to the selectboard, listers, auditors, road commissioner, and water commissioners. 17 V.S.A. §2646. If at least seven voters support a request that paper ballots be used for voting on any other article during a special or annual meeting, then paper ballots must be distributed and used. 17 V.S.A. §2658.

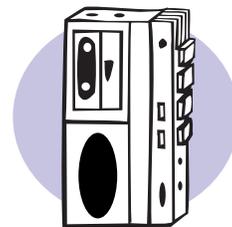
**16. Local officials must receive a majority of all votes cast, not just a plurality in order to be elected during an open (floor) town meeting.** 17 V.S.A. §2660. If no candidate receives the majority in the first paper ballot, then another vote must be taken. If no person has obtained a majority by the end of the third vote, then the moderator shall announce that the person who received the least votes in the last vote shall no longer be a candidate, and continue voting in like fashion until a candidate receives a majority.

**17. Board may determine that committee executive sessions may exclude non-committee members.** When a board sets up committees the open meeting law will apply to the meetings of the committee. 1 V.S.A. § 312. Committees may go into executive session where appropriate. The law does not directly address whether a committee may exclude members of the board from its executive session. However, the board has the authority to establish its own rules or policies about who may attend committee executive sessions. It may be particularly important to have a clearly defined rule for large boards that have personnel committees that conduct employee evaluations. The law would permit a board to decide that only members of that particular committee may attend an executive session, or that any board member may attend.

**18. Board member who discloses confidential information cannot be kept from executive session.** The law governing executive sessions does not require board members to keep the discussions confidential – although this is certainly best practice. Consequently, there is no authority to keep any board member out of an executive session – even if that board member breaches confidentiality. Note that where a board member has breached confidentiality – particularly in a personnel matter - it may be wise to ask the board’s attorney to send that board member a letter explaining the potential liability the municipality could face as the result of the breach.

**19. Voters may not petition directly to the selectboard for a vote on a proposed zoning amendment.** The law does not give voters the authority to petition directly to the selectboard for a vote on a proposed zoning amendment. Rather, such a petition must be brought to the planning commission who is directed by law to simply correct any technical deficiency, and then “promptly proceed” with public notice and hearings, prepare a report as though the proposal had been drafted by the commission and then submit the proposal to the Selectboard. 24 V.S.A. § 4441.

**20. Members of the public may tape meetings of the board.** The open meeting law permits members of the public to tape or video tape public meetings of the board. The chair can set reasonable conditions to ensure that the tape or video recording equipment (or web-streaming equipment) do not get in the way of the meeting.



**21. The age requirement for State Representative and State Senator are not clear in the Vermont Constitution.** In discussions with staff at Legislative Council we agree that there is no clear statement of age requirements in either the constitution or the statutes today. However, the law is clear in Vermont that if there are any questions about a persons qualifications to serve, it is up to the House of Representatives to judge the qualifications of its members (see 17 V.S.A.§2605), and it is up to the Senate to judge the qualifications of its members. (17 V.S.A.§2606)

The consensus of several attorneys familiar with the General Assembly is that if a person is 18 before the beginning of the session, we think that the House or Senate would find that person qualified to serve. If a person was not yet 18 in January when the session begins, it is more likely that the House or Senate might find that person not qualified to serve. However, this is just our best estimation of what the House or Senate might do.

Our office does not have any authority to determine a candidate's qualification to be on a ballot. If petitions and a consent form are properly submitted, the name will be placed on the ballot. It is possible that the House or Senate may adopt Rules or that legislation may be proposed to address the age qualification issue.

*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.*



## UPDATE ON HOLIDAY DISPLAYS AND MUNICIPAL PROPERTY

Now that Vermont's leading holiday season—hunting season—has passed, the rest of the holidays will soon be upon us. Every year we get calls from the public and from Vermont local officials asking us about the guidelines that govern holiday displays on municipal property. Although there has been a considerable amount of litigation on this issue, there are no hard and fast “rules” about holiday displays on public property. Rather, it will depend upon the context of the particular display.

The definitive United States Supreme Court case, *County of Allegheny vs. ACLU*, 492 U.S. 573 (1989), makes it clear that any decision will be extremely fact specific and the outcome will depend on the presentation of the various facts to the judge. In fact, in *Allegheny*, the Supreme Court justices wrote five separate opinions joined in whole or part by various members of the court because the nine justices drew different conclusions based on the facts as presented.

After the *Allegheny* decision, the judge must determine: “would a reasonable observer of the challenged display in its particular context perceive a message of governmental endorsement or sponsorship of religion?” This means that not every municipally displayed creche or menorah violates the Establishment Clause. The issue is now is whether a reasonably informed observer identify the display as a message of endorsement of a religion or recognize it as a celebration of the diversity of the holiday season.

In a nutshell, we believe that if municipal officials wish to permit holiday displays on public property, the physical display(s) itself and all of the historical and cultural facts surrounding the placement of the display(s) must support the conclusions that the display(s) are a celebration of the diversity of the holiday and not an endorsement of a religion.

The rules are somewhat different when private groups put up holiday displays. In *Capitol Square Review Bd. v. Pinette*, 115 S. Ct. 2440 (1995), the United States Supreme Court distinguished between privately sponsored and governmentally sponsored religious displays on public property. Generally the rules that will apply to whether private citizens may erect religious displays on public property are as follows: private citizens may erect religious or holiday displays if the property is a public forum on which the government has permitted a wide variety of expressive conduct, the members of the public follow the ordinary permit or application process for use of the public forum, and either they must include a sign informing the public that the display is sponsored by private citizens and the government is not endorsing its message or the religious display must be accompanied by a variety of secular holiday symbols such that the overall message of the display is not exclusively or primarily religious.

Of course if you see a controversy brewing over public holiday displays in your town, contact your town attorney for advice specific to your situation! And, happy holidays!

# Does Your Town Need a Tune-Up? Part 4



## Does Your Town Need a Tune-Up? Part 5

(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](http://www.sec.state.vt.us) or call 802-828-2148)

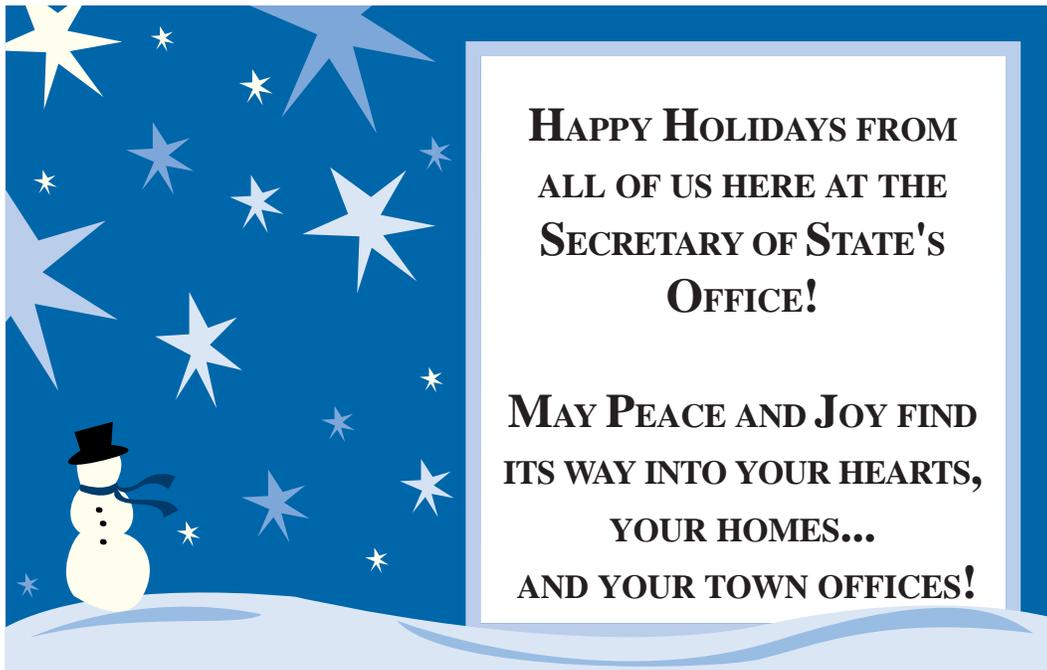
You go to the dentist twice a year for a checkup, usually not because you have a known problem but because you want to know if there is one you haven't noticed. Some annual checkup is also probably done on your furnace, your car, and your dog. So why not the town? Give your town a legal tune-up by review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

Last month we provided a checklist of items to consider to ensure that you are following the legal requirements of Town Meeting. This month's checklist will cover considerations for Board of Civil Authority. As with last month's list, some of the items are not the law; they are simply recommendations based on others' bad experience. The list below is just the start.



### A Legal Tune up for Towns: Boards of Civil Authority

- Are all Justices properly sworn on or before February 1 of the year following their election? Have all members of the board taken the necessary oath prior to hearing tax appeals?
- Does the board know and understand the conflict of interest provisions of 32 V.S.A. § 4404(d) and 12 V.S.A. § 61?
- Has the board elected a new chair following town meeting each year? See 24 V.S.A. § 801. If members of the board have been appointed to ensure political balance are you sure that they participate in only election-related functions? 17 V.S.A. § 2143.
- Are board meetings being warned at least five days before the meeting, by providing written notice of the meeting to all of the members of the board, and by posting a public notice in two places in each voting district and by lodging the notice in the town clerk's office? 24 V.S.A. § 801.
- Are the board's decisions written lucidly enough to explain to taxpayers and listers the basis for its decision in a tax appeal? Try asking a resident who has no interest in an appeal this year to read a decision and see if it's clear enough.
- Has the board purged the checklist, reviewing every name for continued eligibility (residency, in most cases) by September 20 of each odd-numbered year? See 17 V.S.A. § 2150(d).
- Has the board reviewed its policy on the number of voting booths, the time of opening the polls on Election Day (particularly the Primary and General Elections), and the number and adequacy of polling places recently?
- Has the board checked all polling places to ensure that they are fully accessible (including accessible bathrooms if there are bathrooms available to the general public?)



**HAPPY HOLIDAYS FROM  
ALL OF US HERE AT THE  
SECRETARY OF STATE'S  
OFFICE!**

**MAY PEACE AND JOY FIND  
ITS WAY INTO YOUR HEARTS,  
YOUR HOMES...  
AND YOUR TOWN OFFICES!**

### **A SPECIAL FAREWELL TO READSBORO TOWN CLERK**

It is with great sadness that we bid farewell to Deborah Calnan who is resigning from her post as the Readsboro Town Clerk. This remarkable woman has shown a special commitment to serving the people of her town, making her community and the State of Vermont a better place for all of us. We will miss her and hope she continues to stay involved in town government.

## **Tip of the Month**



*This month's tip comes from VMCTA President, Clyde Jenne, who picked it up at a MOMS conference this fall:*

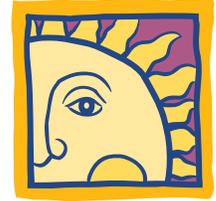
"Cross train your office staff so citizens don't have to be told to 'Come back when the Clerk is here.' You can have more than one assistant so someone is always available to sell dog, marriage licenses, give out dump coupons, receive tax payments, etc. Makes for happy people."

To submit a tip, please email Clyde Jenne (VMCTA President) at [hartlandvtclerk@vermontel.net](mailto:hartlandvtclerk@vermontel.net) or mail it to: Clyde Jenne, Town of Hartland, P.O. Box 349, Hartland, VT 05048



We will publish winners from other areas in upcoming issues of *Opinions!*

## LAMOILLE COUNTY



### Eden

Donna F. Whitcomb  
David A. Whitcomb

### Elmore

Francis Hamant  
Mary E. Hoisington  
Brent Hosking  
Jill Lindenmeyr  
Stephen Sprague  
Stuart Wepler  
Michel Wepler  
Robert West

### Hyde Park

Gary Anderson  
Roland Boivin  
Lynwood Gray  
John N. Scott  
Edwin Webster, Sr.

### Morristown

Harold Baker  
Robert Beeman  
George Cheney  
Jeffrey Churchill  
George Cook  
Dorothy Cook  
O'Neal Demars  
James Farnham

William Farquharson

Francis Favreau  
William Fitzgerald  
Jane Greene  
Brian Greenia  
Paul Griswold  
Raymond Hamel  
Donald Hill  
Brian Kellogg  
Jeffrey Limoge  
David E. Lowe  
Marge Miller  
Robert Norton  
F. James Philbrook  
Fred Pierce  
Wallace Reeve

Richard Sargent  
Dennis Smith  
William Spear  
Romeo Myott

### Wolcott

Bradley E. Allen  
Maynard Harris  
Joe V. Ingram  
C.F. Reed  
Arlo K. Sterner

## WASHINGTON COUNTY & SURROUNDING AREAS

### Barre

Charles Thygesen, Sr.  
Samuel Hutchins, III  
Richard Jensen  
W. John Mitchell II

### East Montpelier

Bruce Bjornlund  
Thomas Brazier  
Wes Cate  
Pauline Coburn  
Bernard Corliss  
Michael Garand  
Bill George  
Peter Hill  
Martin Miller  
Norma Raymond  
Sylvia Tosi  
Jonathan Winston  
Rosendo Cueto  
David B. Grundy  
Edith Miller  
Elliott Morse  
Conrad Ormsbee  
Anne V. Sherman

### Marshfield

Dwight Baker  
Christopher Bellamy  
Homer Brown  
Marion Burnham  
Michael Caccavo  
Dwight Duke  
Harold Hayward  
Thomas Maclay, II  
Thomas Maclay  
Jeanne Mathew  
Richard Phillips  
Ronald Pitkin  
John Schmitt, Jr.  
Paul Yamamoto

### Middlesex

Richard Alderman  
Allen Alexander  
Mary Alexander  
William Callnan  
Walter Kelley  
Gary Lamell  
Sue Pryce  
Helen Weed

### Northfield

Dexter Landers

### Orange

Elsie F. Beard  
Rita R. Bisson  
Francis Davenport  
Mary Mulhern  
Kermit Richardson  
Margaret  
Richardson  
Frederick J.  
Spencer

### Roxbury

Thomas Frazier  
Betsy Eckfeldt  
Gloria B. Gerdes  
Mary D. Jennings  
Ron Jerry

### Washington

Donald Milne  
Marion Milne

### Woodbury

Vera Batchelder  
Richard "Rip" Brown  
Gary Ewen  
Steve Freihofner  
Patricia Gahagan  
Neill Graydon  
Dana Huoppi  
Kenneth King  
Morris Lilley  
Catherine Orlandi  
Philip Peltz  
Lenora Thompson

### Worcester

Walter Bador  
Steven Bogart  
Steven Lang  
Dolena Richardson

**REMINDER: We will be starting up with the VPSA ceremonies again in the spring. There is still time to get nominations in, if you have not already done so. Please call 828-2148 for more information and to receive nomination forms.**

# December 2005-January 2006 Calendar

## 2005

- 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)

## 2006

- January 1** New Year's Day. 1:371  
**January 3** Legislature reconvenes (*second year of biennium*).  
**January 6** (60 days before Town Meeting) Last day to warn the first public hearing if a charter adoption, amendment or repeal is to be voted at Town Meeting. 17:2641(a), 2645(a), (3)  
**January 15** Last day for Tax Collector to deliver unpaid real and personal property tax lists to Town Treasurer. 32:5162  
**January 15** Last day for Town Clerk to remit to State Treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for an animal and rabies control program. 20:3581(f)  
**January 16** Martin Luther King, Jr.'s Birthday. 1:371  
**January 25** State Withholding Tax Return is due (*actual date by which return must be postmarked is shown on the printed form*) if reporting less than \$2500 per quarter. More than \$2500 requires monthly report; more than \$9000 requires semi-weekly report. 32:5842  
**January 26** (Not less than 40 days before Town Meeting) Last day to file petitions signed by at least five percent of voters with Town Clerk for articles to be included in Town Meeting warnings. 17:2642(a)  
**January 26** (40 days before Town Meeting) The legislative body has its first opportunity to warn the meeting, post the warning and notice in two public places and in or near the Town Clerk's office. 17:2641(a), 2642  
**January 26** (40 days before Town Meeting) Last day for Board of Civil Authority to designate polling places and, if necessary, divide the checklist according to geographic boundaries. 17:2501  
**January 26** (10 days before first public hearing) Official copy of proposed charter amendments must be filed in Town Clerk's office if vote is to be taken on Town Meeting Day. 17:2645(a)(2)  
**January 30** (Sixth Monday before election) 5:00 p.m. deadline for filing with the Town Clerk nominating petitions for town offices to be voted on by Australian Ballot. 17:2681(a)  
**January 30** Last day for Town Clerk in municipality with fiscal year ending December 31 to publicly disclose fees kept as compensation for that fiscal year. 24:1179  
**January 31** Last day for Auditors to post 10 days' notice of their meeting to examine town accounts. 24:1681  
**January 31** (Within 24 hours of receipt) Town Clerk must return nominating petitions found not to conform, stating in writing the reasons why they cannot be accepted. 17:2681(e)  
**January 31** Last day to mail W-2 Withholding Forms to employees.  
**January 31** Last day to file Form 941 (*Quarterly Withholding Return*) with the IRS.

## Quote of the Month

It's easy to make a buck. It's a lot tougher to make a difference.

— Tom Brokaw



# Mailing List Updates!

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December 2005

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