



Opinions



Office of the Vermont Secretary of State - www.sec.state.vt.us
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April 2009

Message from the Secretary

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A special welcome to all of our newest local officials. For many of you this may be your first *Opinions* newsletter. The *Opinions* began as a publication in 1981 as a way to help local officials and interested citizens navigate the ever-changing landscape of local government law and practice. I can tell by the number of e-mails, calls and cards we have received in response to the *Opinions* that local officials and citizens continue to find value in this publication. Perhaps it is because, when we see our own town's challenges reflected in the stories of other communities, we feel less alone in our work.

Although I hope our *Opinions* are interesting to read and sometimes help you solve a problem or avoid a mistake, they are not rulings that are binding on towns or citizens like a decision of a court. Rather, when we issue opinions they are just that – our opinions. We have no power to force citizens or officials to do the right thing, to treat each other civilly, to follow the law. Rather, through our opinions, Deputy Secretary Bill Dalton, Director of Elections Kathy DeWolfe and I share with you what we believe the law requires based on our best legal judgment and from our many years of observing Vermont's local governments and following the decisions of our courts.

The thoughts expressed in our opinions also reflect our philosophy of openness and fairness in government and in the inherent value of local control. Whenever there is a question about what the law says or what is required of an official, our advice is conservative. We try to keep you out of trouble by counseling prudence over risk-taking, openness over secrecy and due process over bureaucratic expediency.

We believe that by publishing questions and answers from the previous month, it lets people know what is going on in local government around the state, and helps officials learn from the experiences of others. We also hope that this information will eliminate some of the telephone calls and e-mails that can – and sometimes still do – consume this office.

The citizen volunteers who run our local governments in Vermont deserve all the support we can give them. It is my hope that *Opinions* offers them that support and, in doing so, helps to strengthen our town governments.

[Deborah L. Markowitz](#)
Secretary of State

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Voice From the Vault by Gregory Sanford

Home on the LaGrange

While I hope this column has some gravitas, it won't have much gravity. Let me explain. Astronomers have identified places where there truly is no gravity. Known as Lagrangian points, they are voids in space where the gravitational pull of surrounding heavenly bodies effectively cancel each other out. The earth has five Lagrangian points the most stable of which (L4 and L5) circle the sun, respectively, 60 degrees in front and behind the earth's orbit.

Given their complete absence of gravity scientists view the points as celestial flypaper; objects caught in them are suspended in time and space. NASA will be sending two probes into L4 and L5 in the hopes that these suspended objects will provide information on how the solar system was formed.

No, this not another attempt to explain how so much "stuff" accumulated in my old Redstone office over the course of a quarter century (I am, by the bye, now successfully ensconced in Middlesex). Rather Lagrangian points stir thoughts about the archival function and our role in government. Too often archives are perceived as Lagrangian points where objects are suspended in place and time, holding objects that help explain our origins; objects that remain unobserved until someone with sufficient resources probes their depths.

Observers of the Vermont State Archives and Records Administration realize that we have taken a different course, launching probes *from* the vault in order to share our information with as broad an audience as possible. We have had some success and have received some national and even international recognition for our efforts. And yet it still feels as if our efforts are inadequate.

This feeling of inadequacy was once again inspired by public dialogues emerging from an ongoing legislative session. Take, for example, the bundle of issues surrounding whether to relicense the Vermont Yankee nuclear power plant. We have discussed Vermont Yankee (VY) since it was first proposed and built. On February 25, 1983 Richard Saudek, the public service commissioner, wrote Governor Richard Snelling about how to create a VY decommissioning fund. He wrote that several decommissioning methods had been considered, with one "well-considered proposal" calling "for disassembling the reactor and burying the radioactive portion at an approved burial site. Vermont Yankee projects that this will cost \$72.7 million in 1981 dollars. With seven percent inflation, this cost rises to \$423 million by the year 2007 when it is projected Vermont Yankee will cease operations." He then went on to discuss a couple of different strategies for creating "a state decommissioning fund."

Three years later, on June 13, 1986, Public Service Commissioner Gerald Tarrant, responding to Burlington Mayor Bernie Sanders' suggestion for shutting down VY, wrote Governor Madeleine Kunin of his reservations. In particular he was not sure Sanders was right in thinking that 30 percent of the power currently provided by VY could be off-set through conservation. He thought such conservation efforts would take "closer to 15 than 3 years to reach those levels" and that it would "require consumer participation rates far in excess of those experienced in the last 15 years by most conservation programs..."

I recite these examples as part of my ongoing efforts to demonstrate that the State's archival records can provide context to "current" issues, thus informing our public dialogues; this column is but one example of those efforts. I hasten to add that there is a paucity of archival records that document our evolving discussion of VY. What I found was primarily in gubernatorial records and largely dealt with responses to "incidents" at the power plant. Providing two, somewhat arbitrarily chosen, records on an important issue such as Vermont Yankee obviously does not create much, if any context.

There are innumerable other current issues that have antecedents caught in VSARA's Lagrangian point, which leads to my current feelings of inadequacy. How can we better identify and present the records-based information we hold? How do we move beyond a general sense that we have a right to know toward an understanding of what we need or want to know? How do we address the gaps in our holdings that limit our ability to provide a fuller context?

VSARA was created, in part, to answer the last question. By implementing a modern, comprehensive, and standards-based records management program we hope that government can better document its core functions and activities. The other questions are more difficult to answer. To simply say digitize everything and put it online is inadequate. It does not address the costs of such a massive digitization program or the even more expensive indexing required for locating information germane to any particular issue possible ("indexing" covers a host of realities in a digital and connected world).

VSARA does not have the resources, nor is it necessarily part of its mission, to conduct extensive research, in a timely manner, to interject records/context into every important issue. Vermont's universities and colleges also lack the resources to conduct such research (though I continue to encourage them to explore possible partnerships with us). Advocates can and do research at VSARA but their searches, understandably, are for records that support a particular perspective. Reporters are on deadline and don't have the time or resources to research a fuller context than what is needed to tell today's stories. Indeed, few among us have the time, training, or inclination to spend hours doing research in archives.

I take pride in what the staff has accomplished within our limited resources. The Society of American Archivists recognized their work with an award for our "continuing issues" initiative (<http://vermont-archives.org/govhistory/governance/index.htm>). I was humbled to recently read a talk by a Canadian archivist to New Zealand's archival organization extolling our efforts to make archival records part of the public dialogue.

As pleasing as such recognition is we still need to explore ways to expand beyond our Lagrangian point. I welcome suggestions from you, the long-suffering reader of this column. Perhaps I misspoke at the beginning; this is an issue of some gravity.

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Opinions of Opinions

1. Selectboard may accept and spend grants and gifts. It is no longer necessary to include a general article to authorize the selectboard to apply for and accept gifts and grants in each warning. In 2008, the legislature amended 17 V.S.A. §2664 to add two sentences: "The selectboard may apply for grants and may accept and expend grants or gifts above those which are approved in the town budget. The selectboard shall include, in its annual report, a description of all grants or gifts accepted during the year and associated expenditures."

2. BCA may lower, raise, or sustain tax appraisal on appeal. As tax appeal time nears, remember that on appeals from the listers' decision to the board of civil authority, the BCA may increase, decrease, or sustain the appraisal. 32 V.S.A. §4409. 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 is an increase. The same is true for further appeals to the state board of appraisers or the superior court.

3. Taxpayer who wins appeal is given credit toward future taxes unless town wishes to pay the taxpayer in cash. If a taxpayer succeeds on appeal, and it is determined that he has been over-assessed, then he is entitled to a credit from the municipality, and if the municipality has voted to collect interest on delinquent taxes, then he must be repaid interest at the same rate. 32 V.S.A. §§4469, 5136. A municipality can choose to pay the taxpayer in a lump sum, but the statute only mandates a credit.

4. There is no reconsideration of elections of officers. While 17 V.S.A. §2661 provides a method for reconsideration of public questions and budgets, the election of officers cannot be reconsidered by filing a petition with the legislative body. The only way to challenge or contest an election of an officer is by filing a petition with the appropriate superior court. 17 V.S.A. §2603. The statute sets out that you must allege either errors sufficient to change the outcome of the election, fraud in the process sufficient to change the result or, that for any other reason, the election is not valid.

5. A lister can be a justice of the peace, but lister/justice may not participate in tax appeal. Many small towns have difficulty finding people to serve in various offices. It is legally permissible (i.e., there is no statutory conflict or prohibition) for a person to be elected both as a lister and as a justice of the peace. The lister/justice may take an active role in election duties, except when the person is in a contested race for the lister office. However, the lister cannot sit on the BCA for the purposes of tax appeals because the appeal is from the lister's determination of value.

6. Selectboard fills vacancies when no one is elected to office. At a town meeting in a town that does NOT use Australian ballot for election of town officers, if no one is nominated from the floor, the office remains vacant and the selectboard must appoint until an election is had. The selectboard or moderator cannot "force" the town meeting to keep nominating until someone accepts the nomination. If there are no nominations for an office, the selectboard appoints. If at a later date other interest arises in the office, five percent of the legal voters can always petition for a special election.

7. A town employee cannot request that his paycheck be made out to his spouse. A paycheck must be made out to the employee directly. The only exception to this rule is for legal garnishments where there is a court order to redirect a part of the paycheck.

8. Adjourned meeting must stick to original warning. If an annual meeting is adjourned to a date certain to continue the meeting, the adjourned session can only include completion of voting and discussion of articles which were in the original warning. New articles cannot be added during the recess. The adjourned session is a continuation of the original meeting. If the deadline for posting of the warning has passed, and your board has thought of another article which you want voted, you will need to either warn a special meeting or save it for next year.

9. Absentee ballots should be sent when there is a reconsideration vote. Although the law does not speak directly to requesting absentee ballots for reconsideration of an article by Australian ballot, we suggest that fairness dictates that the town clerk send absentee ballots for the reconsideration to all voters who had requested absentee ballots for town meeting. Reconsideration is really an extension of that town meeting, and we believe that absent voters should continue to participate.

10. New school budget vote must be held using voting method of original vote. When a school district has previously voted to adopt its budget by Australian ballot, and the budget is rejected at an Australian ballot election, the school board prepares a revised budget and sets another Australian ballot vote on the revised budget. 17 V.S.A. §2680(c). The next vote on the revised budget must be by Australian ballot, even if the voters approved an article to discontinue the use of the Australian ballot at this year's annual meeting. All votes on the revised budget must be by Australian ballot until a budget is passed for this year. At the next annual meeting, the budget will be voted from the floor based upon the approval of the article to discontinue use of the Australian ballot for budgets. Basically, the law contemplates use of the same system of voting until the budget is passed. A recent Vermont Supreme Court case on an analogous set of facts confirms this interpretation. The court held that a vote on the reconsideration of an article must be done using the same voting system as used for the original vote.

11. Board may require landowner to redirect light that is a hazard. If an artificial light creates a hazard to users of a town highway the selectboard may require the owner of the light to remove or change it to eliminate the problem. 19 V.S.A. § 1104.

12. A person who obstructs a public highway can be fined. A person who obstructs a public highway or trail so that the public cannot easily travel along it or so that someone is injured can be fined \$1,000 plus the actual costs of repairing the damages as well as attorney's fees. The law exempts one or more items of logging or other equipment temporarily within the right-of-way of a trail, so long as it is located in such a way as not to unreasonably impede passage. 19 V.S.A. § 1105.

13. A person who injures town highways can be fined. A person who recklessly or purposefully hurts a highway or bridge by destroying it, removing part of it, digging pits, or who damages a highway by obstructing or diverting a stream or by dragging logs or timber or any other object on the road must pay the cost of repairing the bridge or road plus \$100. In addition, the person will be liable to the town or any individual harmed by the damage in a civil action. 19 V.S.A. § 1108.

14. The time for dog licensing and tags is here. Just a brief reminder that the dog must wear the "license" tag required by the Vermont statutes. This tag is sufficient proof that the dog has been vaccinated for rabies. An additional "rabies" tag is not required. 20 V.S.A. §3581(a).

15. Dog who moves within state does not have to be relicensed. A dog license obtained from a Vermont clerk is valid in any part of the state. The license may be transferred to the new town, provided it is where the dog or wolf-hybrid is kept. The clerk of the new town must record the license when he or she is presented with a valid license that had been issued by another town clerk. 20 V.S.A. § 3591.

16. Towns must have a pound. Vermont law requires that every town designate a pound for the purpose of "impounding beasts." The pound may be in an adjacent town and the pound keeper does not have to be a town resident. 20 V.S.A. § 3381.

17. Animals found doing damage on another property can be impounded. Any animal found doing damage on another person's property can be impounded. 20 V.S.A. § 3411. The pound keeper must provide food and water to the animal and must provide notice to the owner of the animal (if known) within 24 hours of the impoundment. The notice must require the owner to come to the pound within 24 hours so that appraisers can be appointed to determine how much damage the animal has done. 20 V.S.A. §§ 3412, 3413. If the owner is unknown, the pound keeper must post a notice within 48 hours, in public places in the town where the animal was found and in two adjoining towns, describing such animal and when and where he or she was found. 20 V.S.A. § 3418. The pound keeper must keep the animal for 30 days after advertising and if no one comes to claim the animal, the animal may be sold (after an additional six days notice.) 20 V.S.A. § 3421.

18. Deliberative session is exempt from the open meeting law. Deliberative sessions are totally exempt from the open meeting law so that a board does not have to warn the session, and the decision of the board does not need to be adopted in open session so long as the decision is in writing and is a public record. 1 V.S.A. 312(f). A deliberative session can be used by a board at the end of a quasi-judicial proceeding to discuss the merits of the application, weigh the evidence, and arrive at points that the board wants to address in its written decision. 1 V.S.A. §312(e). Applications for site plan approval (planning commission or development review board), requests for variances (zoning board of adjustment or development review board), and requests for a curb cut or driveway permit (selectboard) are examples of quasi-judicial hearings. On the other hand, a planning commission hearing on adoption of a zoning by-law or work sessions to draft revisions to the zoning bylaw or an ordinance are a legislative type of proceedings and deliberative sessions cannot be used.

19. A person may become a temporary officiant to perform a marriage or civil union ceremony. In Vermont in most cases judges, justices of the peace, and members of the clergy solemnize marriages or civil unions. A new law passed in 2008 also permits an individual who applies to be a temporary officiant to solemnize a particular marriage or civil union. The temporary officiant must fill out an application form (available from the Secretary of State's office) identifying the couple being married or entering into a civil union. After paying a fee of \$100.00 the officiant will receive a certificate of authority that he or she must attach to the marriage license when it is returned to the town clerk's office for recording. 18 V.S.A. § 5144. For information about temporary officiants visit <http://www.sec.state.vt.us/municipal/officiant.htm>

20. Legislative body or manager hires police chief. Vermont law gives the power to establish a police department and hire the chief of police to the legislative body or town manager (in towns that have a town manager). Because the law specifically gives this authority to the selectboard or manager we do not believe that

a court would permit voters to petition to have a vote on the matter. 24 V.S.A. § 1931. The board or manager can create a hiring committee to review applications, conduct interviews, and make a recommendation, but it is not required to do this.

21. The police chief directs and controls the police force. The law specifically grants the police chief the authority to direct and control the police force for the town. This means that the selectboard and manager, who generally oversee the personnel of the town, do not have direct control over these employees. 24 V.S.A. § 1931.

22. With permission, the board chair can sign on behalf of the board. Title 1 section 172 provides that, "when joint authority is given to three or more, the concurrence of a majority of such number shall be sufficient and shall be required in its exercise." This means that a single board member has no independent authority to act. That being said, the law permits the chair or vice chair, with the board's permission, to sign on behalf of the board any decision or order issued by it. 24 V.S.A. § 1141.

23. Local officials may work without pay. Except when compensation is set by law (as in the clerk, treasurer and delinquent tax collector), a local official may not make a claim for compensation for personal services to the town. 24 V.S.A. § 931. This means that, despite the Fair Labor Standards Act and state laws that require the payment of a minimum wage for work done, local officials are presumed to be volunteers unless the law specifically provides, the selectboard sets compensation, or the town votes otherwise.

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.

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Civics Behind the Scenes

by Missy Shea, Civics Education & Vote Outreach Coordinator

Vermont High School Voter Registration Week May 18-22, 2009

Vermont's High School Voter Registration Week is May 18-22. The Secretary of State's Office designates a special week each spring to encourage schools to use the time to hold a registration drive, or plan for one in the future. It is critical that we teach students about voting because, whether they plan to head off to further education, work, or the armed services, each student will emerge from high school as a young adult, with an important role to play in society.

Many states have undertaken initiatives to increase youth voter registration and participation, including legislation that lowers the age of registration for those who will meet the eligibility requirements by the time of the next federal election. In 2007, Californian Assemblyman Joseph Coto introduced a bill that makes voter registration a requirement for high school graduation. The New America Foundation, a non-profit, non-partisan public policy institute, endorsed the idea:

"Because students in effect are a "captive audience," high schools are an ideal place for engaging young people and incorporating them into our representative democracy. If young people are not hooked into democratic institutions and practices while they're in high school, it becomes more difficult to do so after they leave high school. And if they are not on the voter rolls then it is nearly impossible for candidates or political organizations to contact or engage them directly. Their lack of participation results in a "disengagement cycle" that becomes increasingly difficult to break. High school in many cases is the final opportunity to fully engage young people about participating in our democracy. Having common sense practices for engaging young people in high school is crucial."

Secretary Markowitz has long understood the importance of young voter participation. The Secretary of State's Office has been providing voter education and registration support for years now. High School Voter Registration Week is a wonderful opportunity for new voters to be guided through the registration process. By working with their local high schools, town clerks are a wonderful resource for getting students prepared to vote. But collaborating with schools to run registration drives also helps the clerk, because clerk involvement ensures that correct information is being given and the process is being properly followed. Such collaboration leads to a smooth inclusion on the voter checklist, and an easier time at the polls on election day for all involved.

If there is not a voter registration connection between the town clerk and the local high school where you live, please consider volunteering your time to help create one. The future of our democracy will benefit from it, and you'll feel great.

For more information about the Secretary of State's Office's Civics Programs
Visit www.sec.state.vt.us or contact Missy Shea at 802-828-1296
or email mshea@sec.state.vt.us

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Tip of the Month

To save on materials and staff time, many towns send town reports with no envelope. Mt. Tabor and Winhall, for example, create town reports that have a saddle staple binding, and are held shut with a clear sticker. Each has the back cover printed with the town's return address (including phone number), and a message that

tells voters when and where town meeting is this year. Many towns also print a message on the back cover: "Please bring this report to town meeting." The only thing that needs to be done is to affix a mailing label and a stamp. The town saves time and money, and the voter immediately sees and recognizes the town report!

If you have a tip to share, contact John Cushing at jcushing@town.milton.vt.us.

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Centennial Business Awards

**The 2009 Vermont Centennial Business Awards were held on
Thursday, March 5, at 4:00 p.m.
at the Vermont State House.**

This year's honorees include:

Bryant Grinder - Springfield - est. 1909

Panton General Store - Panton - est. 1908

Lake Morey Resort - Fairlee - est. 1905

Burlington Drug Company - Milton - est. 1891

JW & DE Ryan - Vergennes - est. 1887

Northfield News - Northfield - est. 1878

Trow and Holden - Barre - est. 1860

Goodrich's Sugarhouse - Cabot - est. 1835

Molly Brook Farm - West Danville - est. 1835

Reed Supply Co - St. Johnsbury - est. 1828

Jericho Center Country Store - Jericho - est. 1807

for photos of the event more information go to http://www.sec.state.vt.us/centennial_business.html

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Quote of the Month

**Forgive me my nonsense
as I also forgive the nonsense of those who
think they talk sense. — Robert Frost**

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Services to Municipalities

The Secretary of State's Office wants all newly elected officials to know that we are here to help. We have many resources available to assist you in your job. Please do not hesitate to contact us!

Education and Training - [Click here for upcoming sessions.](#)

- Leadership workshops for local board chairs.
- Training for boards of civil authority on tax appeals, abatement, marriage and civil unions, oaths of office, etc.
- Election workshops – training for election workers.

- Onsite and regional workshops on a variety of topics from A (authority of local officials) to Z (zoning and planning).

Telephone Inquiries

Every year we answer thousands of calls from local officials and citizens about municipal laws and practices. You can call us at 1-800-439-8683.

Opinions Newsletter

A monthly newsletter is available to local officials and members of the public that includes articles on municipal issues and opinions on legal and practical questions concerning local government. *Opinions* is available at <http://www.sec.state.vt.us/municipal/opinions.htm>

Publications

We publish numerous free handbooks and pamphlets on topics of municipal law and practice from the Law of Libraries, to the Rules on School Governance, to the Tax Appeal Handbook and more. The publications are available in hard copy as well as electronically on our website at <http://www.sec.state.vt.us/municipal/>

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Welcome New Town Clerks

Welcome New Town Clerks

Carol Cleland, Alburgh	Benjamin Heisholt, Barnet
Deborah Woodward, Fairfax	Jeff Bradley, Mendon
Gloria Cristelli, Newfane	Lynne Leavitt, Pomfret
Gene Craft, Vershire	

And, join us in thanking the following town clerks for their service!

Barbara Baker, Alburgh	Bill Hoar, Barnet
Donna Meunier, Fairfax	Ann Singiser, Mendon
Jahari Overton, Newfane	Andy Mann, Pomfret
Naomi LaBarr, Vershire	

Upcoming Events

Town Officers Education Conferences

Workshops will be offered on a variety of topics of interest to municipal officials, including local land use officials. These events are sponsored by the UVM Extension Service. For more information contact Mary Peabody at 802-223-2389 or email at mary.peabody@uvm.edu. An agenda and online registration is now available at <http://www.regonline.com/Checkin.asp?EventId=703206>

April 9 - Lyndon State College
 April 13 - St. Michael's College, Colchester
 April 28 - Lake Morey Inn, Fairlee
 May 6 - Rutland Holiday Inn

BCA/JP Trainings

Secretary of State Deb Markowitz and municipal law attorney Charles Merriman will provide an overview of the duties of justices of the peace, and will discuss the tax assessment appeal process and abatement. All interested municipal officials are encouraged to attend. (This is the same training that was offered this past January to new justices of the

peace).

Thursday, April 16, 5:00 to 6:30 pm - Waterbury State Complex, Room 100, Stanley Hall
Tuesday, April 21, 3:30 to 5:00 pm- Milton Town Community Room, Centre Drive
Thursday, April 23, 3:30 to 5:00 pm - Bennington Fire Facility, 130 River Street
Thursday, April 30, 3:00 to 4:30 pm - Brattleboro Town Offices, 230 Main Street, Room 212
Tuesday, May 5, 4:00 to 5:30 pm - Rutland City Hall, Aldermans' Chambers, 1 Strongs Avenue
Thursday, May 14, 3:30 to 5:00 pm - Springfield Municipal Office, 96 Main Street
Tuesday, May 19, 3:30 to 5:00 pm – Newport, Gateway Building, 84 Fyfe Drive, 1st Floor
Wednesday, May 27, 3:00 to 4:30 pm - Caledonia Superior Court, 1126 Main Street, St. Johnsbury

To register, please contact your local municipal clerk. Cost is \$25.00 for one person, \$50.00 for two or more attendees from the same town. Space is limited. Deadline is 7 days prior to event. Directions and any cancellation notices will be posted on our website at <http://www.sec.state.vt.us/municipal/>.

Listers Education Courses - offered by the Vermont Tax Department

NEMRC Basics Computer Lab

Monday, April 6, 2009 – Royalton Academy
Thursday, April 9, 2009 – Londonderry Town Hall
Monday, April 20, 2009 – TEGU Municipal Building, Morrisville
9:00 a.m. to 3:00 p.m.
Tuition: \$ 50.00 VT Town officers, \$ 75.00 Firms and others

This session is for listers who are new to their position or need to learn the basics. Students will learn basic data entry skills and have the opportunity to enter a property into the system. Minimal computer skills. Maximum of 12/session. Registration form is available at <http://www.state.vt.us/tax/pvrlistereducation.shtml>, or call 802-828-5860 for more information.

Apex Sketching

Instructors: Charlene Lathrop/Frank Partsch

Tuesday, April 14 2009 – Londonderry Town Hall
Wednesday, April 22, 2009 – Lyndon Town Municipal Building
Wednesday, April 29, 2009 – Royalton Academy
9:00 a.m. to 3:00 p.m.
Tuition: \$ 50.00 VT Town officers, \$ 75.00 Firms and others

This session is for listers who are new to their position, are planning to purchase the CAMA 2000 system or have just had the system installed. Students will complete basic sketching and will have the opportunity to enter a property into the system. A Marshall and Swift introduction will precede the computer lab. Limited computer skills are acceptable. Maximum of 12/session. Registration form is available at <http://www.state.vt.us/tax/pvrlistereducation.shtml> or call 802-828-5860 for more information.

New Lister Training

Instructors: DAs

Tuesday, April 21, 2009 – Emory Hebard State Office Building, Newport City
Monday, April 27, 2009 – South Burlington Garage
Wednesday, May 13, 2009 – Royalton Academy
Thursday, May 14, 2009 – Rutland Town Hall
Thursday, May 21, 2009 – Londonderry Town Hall
9:00 a.m. to 4:00 p.m.
Tuition: \$ 75.00 VT Town officers, \$ 100.00 Firms and others

These sessions are for newly elected listers or those who have never been through an entire year of listing activities. You will learn about the various responsibilities of the office including lodging a grand list, downloading homestead declarations, and the obligations of the office. Attention will be given to schedules, exemptions, current use calculation and property valuation. Registration form is available at <http://www.state.vt.us/tax/pvrlistereducation.shtml>, or call 802-828-5860 for more information.

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Municipal Calendar

APRIL 2009

1 - Last day for dog or wolf-hybrid licensing. 20 V.S.A. § 3581(a)

1 - Base date for setting appraisal value and determining ownership of real and personal property. 32 V.S.A. § 3482

- 1 - Last day for town clerk to furnish listers with transfer book for preceding 12-month period. 32 V.S.A. § 3485(a)
- 1 - Last day a run-off election may be held (twenty-two days after warning; warning within seven days after election). 17 V.S.A. § 2682(e)
- 2 - Last day for voters to file petitions for reconsideration or rescission of articles voted on at town meeting (within 30 days of the meeting). 17 V.S.A. § 2661(b)
- 15 - Last day for U.S. Congressional candidates to file FEC quarterly reports for the April quarter (Jan. 1-Mar. 30). 2 U.S.C. § 434(a)(2)
- 15 - Last day for legislative body to notify the Commissioner of Children and Families of appointment of town service officer. 33 V.S.A. § 2101(a)
- 20 - Last day for return of property inventories to listers. 32 V.S.A. § 4404
- 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 \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report. 32 V.S.A. § 5842
- 30 - Last day for listers to receive applications for tax exemption due to disabled veteran status. 32 V.S.A. § 3802(11)
- 30 - Last day to file Form 941 (Quarterly Withholding Return) with the IRS.

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- 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 a rabies control program. 20 V.S.A. § 3581(f).
- 25 - Memorial Day. 1 V.S.A. § 371(a).

The Municipal Calendar is provided by the Vermont League of Cities and Towns/Chittenden Bank and the Secretary of State's Office.

The Secretary of State's 2009-2010 Elections Calendar is available [here](#).

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