

Opinions

Office of the Vermont Secretary of State



Vol. 9, #4

April 2007

A Message from the Secretary



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.

Though 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

In this Issue...

Voice From the Vault.....	pg. 2
Checklist Maintenance.....	pg. 3
Opinions of Opinions.....	pg. 4
Civics Behind the Scenes.....	pg. 7
Tip of the Month.....	pg. 7
Municipal Calendar.....	pg. 8
Quote of the Month.....	pg. 8
List of Services to Local Government.....	pg. 9
Upcoming Trainings.....	pg. 10

Voice From the Vault

by Gregory Sanford

Government: One Big Nuclear Family?

We have long celebrated our government's system of checks and balances, achieved in part by apportioning authority among the executive, legislative, and judicial branches. Chapter II, Section 5 of the Vermont Constitution requires that the three branches "shall be separate and distinct, so that neither exercise the powers properly belonging to the others."

In reality our system is more a balance, than separation, of powers. Each branch jealously guards its own prerogatives; the checks and balances are part of a continuously unfolding effort to map the border lands between each branch.

While constitutionally separated, not that long ago the executive and legislative branches went about their business cheek to jowl within the statehouse. The six executive officers were in the statehouse alongside 246 representatives and 30 senators. The supreme court was next door at 111 State Street.

These thoughts emerged while reading records relating to the construction of a statehouse fallout shelter in 1961. It was, of course, the depths of the Cold War and Vermonters, who have occasionally been portrayed as self-absorbed, assumed Montpelier would be high on the Soviet Union's target list. We therefore prepared for the unthinkable and built a fallout shelter so the operations of government could continue in the event of a nuclear attack.

The shelter was in the basement beneath what was the senate municipal and corporate institutions committee room (now the senate appropriations room). Stairs in the committee room led down to the shelter, which was protected by granite walls and a brick ceiling. An air supply was hooked up in the "state house shop," which was a utility space under the old speaker's office immediately behind the statehouse. A water line was run into the shelter with the understanding that Montpelier's water system was buried deep enough to prevent contamination by radiation.



There were, from my perspective, some interesting quirks in the plans. The planners apparently assumed a nuclear attack would occur in the winter since news stories reported that the ice on Berlin Pond would protect Montpelier's water source. A chemical toilet for the shelter was left above ground, in the committee room; it was assumed that sandbags in the windows would protect against radiation.

It was not these quirks, however, that got me thinking about the separation/balance of power. You see the fallout shelter could hold 30 people. To quickly recap, the 1961 statehouse held six statewide officers (and staff), 246 representatives, and 30 senators. If my limited math skills serve me correctly, there seems to be a significant gulf between the number of statehouse residents and the capacity of the shelter.

I mentioned this to some senators who failed to see a problem. Thirty senators, space for 30; what exactly was the problem? If, after the nuclear attack only the senate survived, well we had had a unicameral legislature before (1778-1836). I conducted no such poll among house members.

The record, however, suggests the shelter would also hold at least some executive officers. For example, the shelter included extensions to Governor F. Ray Keyser's phone lines.

This led to speculation about how collegial it would have been in the shelter. While it may appear quaint to us today, there once was a time when the relationship between governors and legislators was strained, each accusing the other of inaction. This was particularly true in 1961 when the Republican legislature and Republican governor found themselves at such loggerheads that the session lasted 209 days, not adjourning until August 1st.

After finding the list of post-attack food supplies, I began to think determining who got sheltered probably entailed a lot of self-selection, in the sense of, "No, no; you go." Denizens of the shelter would survive post-attack Vermont by feasting on six cases of chopped meat; two cases each of rolled oats and applesauce; and a case each of powdered milk, cheese, peanut butter, and yellow cornmeal.

Important Notice to Town Clerks and Board of Civil Authority Members

Checklist Maintenance

One of the primary purposes of the Help America Vote Act of 2002 was to give local clerks and local election boards more “tools” to improve the maintenance of voter registration checklists. Now that the general election and March town meetings are concluded, most towns and cities can begin reviewing the checklist to see who listed on the checklist no longer resides within your town.



In March a detailed Election Bulletin was sent to each town/city clerk reviewing the different techniques that can be used to find voters on your checklist who have moved to another town or city in Vermont or moved to another state. It is VERY IMPORTANT that all of these techniques be implemented to remove voters who no longer live in your town or city.

Each board of civil authority should meet to review the names of voters on your checklist and to authorize your town clerk to send challenge letters to voters that board members have reason to believe may have moved.

State and federal law also authorizes the town clerk to remove names immediately upon notice that the voter has registered to vote in another Vermont town or city or another state. Clerks can also remove names immediately upon notice of death, or upon any written notice from the voter.

We suspect that most town and city checklists have between five percent and 20 percent of voters on the list that should have challenge letters sent to the voter because the voter has moved to another jurisdiction. We need your help in taking action to send challenge letters to these voters who have not provided written notice to the town or city clerk already.

Please work actively with your town or city clerk to challenge or remove all voters who have left your town or city.

If the list of food seems a tad sparse that is because it was assumed it would be safe to resume the business of government outside the shelter within two weeks of the nuclear attack. This is pure speculation but after two weeks of eating canned chopped meat the risks of radiation poisoning might have paled in comparison to staying in the shelter.

I recount this past disaster response planning for two reasons. First, I would like to commend the City of Montpelier and the State for the extensive preparations they have made in the event of a spring flood. We all hope that those preparations will not be needed. Still, planning is a lot better than hoping. Certainly their planning seems more thorough than our initial plans for responding to nuclear attack.

The other reason is to highlight our ongoing work to make the archives holdings more accessible. We found the 1961 fallout shelter story in the records of Sergeant at Arms Wallace Whitcomb (by the way, the sergeant at arms was one of those assigned a place in the shelter). We did so as we added information to our online archival record series database. This is a continuous process and I encourage you to regularly check the database to see what records have been added and are available for research. The database is at: <http://vermont-archives.org/research/database/series.asp>.

The root of archives is ark; that is, a place you put things (think of Noah's Ark, Ark of the Covenant, or even of Raiders of the Lost Ark). For the thousands of years humans have put their most valuable records in archives the assumption has always been that people would have to visit a place to do their research. New technologies, in this case the web, are changing that assumption; we can now make information broadly available beyond the walls of the archives. In this case we are making information *about* our records available online.

As resources become available we hope to begin making the records themselves accessible online. Indeed, we have already begun to do so. The 1777, 1786 and 1793 constitutions are now available, as are the full texts of gubernatorial inaugural and farewell addresses, post-1870 proposals to amend the constitution, and post-1836 veto messages. Again, putting text online is resource-intensive but we think the fallout will be positive.

Opinions of Opinions



1. Second place vote getter does not take office if winner declines office. If the candidate elected to an office does not want to accept the office to which he or she was elected (whether from the floor or by Australian ballot) the office is considered vacant. The selectboard or school board must post a notice of the vacancy within ten days and may appoint anyone of their choosing to fill the vacancy (so long as they are legally qualified to serve). Note that the second place candidate has no special status.

2. Office is filled by selectboard if no one accepts a nomination at town meeting. 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 the next election. The selectboard or moderator cannot “force” the town meeting to keep nominating until someone accepts the nomination by stating that the next article will not be considered until the election has been had. 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.

3. If there is a tie for local office, a runoff election must be held. In the event that there is a tie during an Australian ballot vote the law requires a runoff election between the two candidates who were tied in the original election. The law does not permit one of the candidates to simply “withdraw” so that the other candidate can be declared the winner. 17 V.S.A. §2682(e).

4. There is no reconsideration of an election 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. 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 in order to contest an election, a member of the public 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. Voters cannot recall elected officials. Unless a town or city charter provides otherwise, there is NO RECALL of selectboard members or other local elected officials in Vermont. This does not mean that unhappy citizens are without recourse. Political pressure can be placed on board members to resign, and the voters can choose to expand a three-member board to five in order to reduce the influence of the remaining selectboard members. The voters can also petition for a vote to adopt an ethics ordinance to help prevent board members from participating in decisions on issues in which they have a conflict of interest.

6. Voters can petition for special meeting to increase size of the selectboard or school board. The law permits the voters of a town or town school district to submit a petition signed by at least five percent of the voters asking for a special meeting to be warned to vote on an article to increase the size of the board to five members. 17 V.S.A. §2650. 16 V.S.A. § 423. In the petition, the article needs to specify whether the two additional members serve one-year terms or two-year terms. The law is specific that “If two additional directors are elected they shall have terms of the same length, but if the terms are to be for two years, when the additional directors are first elected, one shall be elected for one year and the other director for two years.”

7. Tax Collectors may be paid salary in lieu of fees. A town may vote to pay a salary or other compensation for collection taxes in lieu of fees and commissions to the collector of taxes or collector of delinquent taxes. An amendment to 24 V.S.A. §1530 effective April 29, 1998, allows towns to vote a salary for the delinquent tax collector in lieu of fees or commissions. If this is voted at an annual meeting, the fees and commissions shall be turned in to the municipal treasurer at least once a month.

8. First constable serves as collector of taxes if the town fails to elect one at town meeting. Vermont law provides that “the first constable shall be collector of state, county, town and town school district taxes when a collector of taxes is not elected at the annual town meeting, and shall pay over the taxes collected agreeably to the warrants for their collection.” 24 V.S.A. § 1529. Note that the first constable does not fill other vacancies in the office of tax collector as the law provides that “When a collector of town taxes is unable, from sickness or otherwise, to discharge his duties, and taxes are uncollected on a tax bill held by him, the selectmen may certify such disability on the warrant for the collection of such taxes and may appoint a person as collector, and in such certificate shall authorize and direct such collector to collect and pay over such taxes.” 32 V.S.A. § 4674. The law also provides that “when a town is without a tax collector, the selectmen may hire any qualified person to act as tax collector for the town. The person hired need not be a resident of the town and shall have the same power and be subject to the same duties and penalties as a duly elected collector of taxes for the town.” 32 V.S.A. § 4799. This would apply in situations where there is a vacancy in office either because there is a vacancy in the office of first constable as well as tax collector, or because the tax collector resigns or dies while in office.

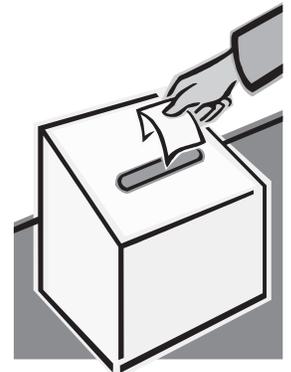
9. Position of tax collector and treasurer will become vacant if these officials do not post a bond. Officials who handle money for a municipality are asked to post a bond. The bond is paid for by the town – so in most cases, the town arranges with a bonding company to cover the officials. However, if the selectboard, trustees or legislative body of the municipality believe that the bond purchased by the town is insufficient to cover the risk posed by a particular officer, the law permits them to require the official to post an additional bond, at a sum, with sureties as the board deems necessary. (Again, the town will pay for the bond.) If the collector or the treasurer does not give such additional bond within ten days after such notice, his office shall be vacant. This means that if they cannot find a bonding company willing to take the risk of bonding them, their office will become vacant. 32 V.S.A. § 4643. In light of the fact that Vermont law does not provide for the recall of elected officials this is a way for selectboards to remove from office a tax collector or treasurer who poses a risk to the town.

10. A successor tax collector has full authority to collect all outstanding taxes. Vermont law provides that “if a collector having in his hands uncollected taxes dies, removes from the state, or becomes otherwise incapacitated after commencing tax collection proceedings, a successor of such collector may complete such proceedings or collect such taxes. An unpaid tax not collected by a former collector may be collected under the same warrant by any successor.” 32 V.S.A. § 4673.

11. Delinquent tax records can be kept on computer. Some delinquent tax collectors have been under the misimpression that they could not keep their records of payment of taxes on a computer because the law requires them to keep a record in triplicate in a bound book. Specifically, the law provides that “A collector of taxes for a town or municipality within it shall receipt for every payment made to the collector on account of delinquent taxes. Such receipt shall be written in triplicate in a bound book or other permanent record. . .” So long as the computer database creates a permanent record and includes the date of the payment, the name of the person making the payment, the name of the person against whom was assessed the tax on which the payment is to be applied, the year in which such tax was assessed and if a partial payment on an annual tax bill, whether applied on poll, personal property or real estate taxes, and a receipt is printed off for the clerk and the person who paid the tax, the computer receipt/record will comply with the law. 32 V.S.A. § 5137.

12. Every town has a board of abatement. One citizen called wondering why her town did not have a board of abatement. However, every town has one - it is made up of a combination of officials, and it only meets if there is a request for abatement by a taxpayer or some other person on behalf of a taxpayer. The board of abatement is made up of the board of civil authority, with the listers and the town treasurer. 24 V.S.A. § 1533. The law provides that an act of a majority of a quorum at a meeting shall be treated as the act of the board. The above requirement in respect to a quorum need not be met if the town treasurer, a majority of the listers and a majority of the selectmen are present at the meeting.

13. Revised budget vote must be held in the same way as the 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 shall prepare a revised budget, and shall establish a date for 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 during the annual meeting at which the budget was rejected. All votes on the revised budget must be by Australian ballot until a budget is passed for that year. It is only after this budget is passed that subsequent budget votes would be by floor vote in accordance with the decision at town meeting.



14. Vote to discontinue Australian ballot is a public question. The question of whether to adopt or discontinue voting a budget by Australian ballot is a public question and must be considered by voice vote from the floor, unless a town or district has already voted to consider all public questions or this specific public question by Australian ballot. 17 V.S.A. §2680.

15. BCA may lower or increase assessment on appeal. As tax appeal time nears, remember that on appeals from the listers decision to the Board of Civil Authority (BCA), 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.

16. Taxpayer who wins appeal may get a credit toward future tax obligations. If a taxpayer succeeds on appeal, and it is determined that the taxpayer has been over-assessed, then the taxpayer is entitled to a credit from the municipality. If the municipality has voted to collect interest on delinquent taxes, then the taxpayer must also 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.

17. A lister can be a justice of the peace, but lister/justice of the peace cannot participate in tax appeal hearings. 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 as both a lister and as a justice of the peace. The lister can take an active role in election duties, except

when the person is in a contested race for his 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.

- 18. 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, and that is sufficient proof that the dog has been vaccinated for rabies. An additional "rabies" tag is not required. 20 V.S.A. §3581(a).
- 19. Selectboard can raise taxes to pay off a deficit.** Although boards are loathe to do it, the law gives the selectboard the authority to pay off a deficit by adding "a tax of five percent or such multiple of five in addition to the tax vote already authorized by law, to be levied upon the grand list of such town as will provide sufficient revenue to liquidate such deficit." In the alternative the voters can vote a special tax to make up the deficit. 24 V.S.A. § 1523.
- 20. School district must add deficit to its report for the purpose of calculating education spending.** Because it matters how much a school district spends under Act 68, the law provides that "When a school district at the end of the fiscal year . . . has a deficit, unless the voters have voted to borrow funds to repay the deficit over a term of three years or less, or unless the deficit has been refunded pursuant to chapter 53 of this title, the school board shall add an amount sufficient to pay the deficit to its next adopted budget and report the total to the commissioner of education for purposes of calculating education spending."
- 21. Employment contracts and payroll is a public record.** Although personal personnel records are exempt from disclosure under the public records law, employment contracts and information about pay and benefits are public. One of the hazards of working in the public sector is that everyone will know what you earn – but ultimately, it makes sense since the public is paying the bill! Laws protect information about a person's medical conditions so if a contract includes that level of personal detail, it should be redacted (blacked out) prior to a copy of the contract being given out. Also, while a contract is being negotiated it is not public. It only becomes a public record once it is accepted by the board. 1 V.S.A. § 316, 317.
- 22. Board members may participate by speaker phone.** In the event that a board member is unable to attend a board meeting, he or she can still participate in the meeting by speaker phone. So long as the board member can hear what is going on and can be heard by those present, their vote will count. It doesn't matter that they are at home sick in bed, or on vacation in Florida. 1 V.S.A. § 312(a).
- 23. Incomplete minutes won't invalidate a meeting.** The law requires minutes to be taken of every public meeting of a board. At a minimum the minutes must cover all topics and motions that arise at the meeting and give a true indication of the business of the meeting, and they must include the names of the members of the public body who are present and all other active participants in the meeting, all motions, proposals and resolutions made and what happened to them, and the results of any vote, with a record of how board members voted if a roll call vote is taken. Note that there are two purposes of minutes. One is to let the public know what occurred at a meeting, and the other is to create a record of what action a board has taken. Failure to keep minutes will not invalidate board action, except perhaps in an extreme circumstance in which a board is purposefully not keeping minutes in order to keep the public from knowing what is going on in its meetings. Rather, if there were ever a lawsuit against the town and the minutes were incomplete in some way the court would consider this as it tried to determine what action was taken at the meeting.
- 24. The law doesn't require approved minutes.** Most boards will approve the minutes of the previous meeting as its first order of business. Failure to do so will not invalidate the minutes of a meeting or the actions taken at that meeting. Vermont law does not refer at all to "approving" minutes. Boards go through the routine of approving minutes because this will make them better evidence of what occurred at a meeting because it shows that the board judged them to be a fair representation of what occurred at the earlier meeting at a time that was close to when the meeting took place (while memories were still fresh).
- 25. Selectboard can delegate signing orders to one or more board members.** Because bills often come due in between board meetings, the law permits the selectboard to authorize one or more members of the board to look at the bills and then to draw orders so the bills (or the payroll) can be paid. These orders must state definitely the purpose for which they are drawn and they will serve as full authority to the treasurer to make the payments. Whenever this is done, the full selectboard must be given a record of the orders drawn so that they know what money is being paid out on behalf of the town. 24 V.S.A. § 1623(1) In the alternative the board can "Submit to the town treasurer a certified copy of those portions of the selectboard minutes, properly signed by the clerk and chair or by a majority of the board, showing to whom, and for what purpose each payment is to be made by the treasurer. The certified copy of the minutes shall serve as full authority to the treasurer to make the approved payments." 24 V.S.A. § 1623(2)

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.

Civics Behind the Scenes

by Missy Shea, Voter Outreach and Civics Education Coordinator

High School Voter Registration Week

High School Voter Registration Week has been slated for May 14 -18 this year. The Secretary of State's Office designates a special week each spring, with the expectation that schools will use that time to either hold a voter registration drive, or plan for one in the future. The rationale goes something like this: High Schools are a place of learning, a place where adolescents develop and prepare for the future. Regardless of their individual plans to head off to further education, work, or the armed services, each student will emerge from high school as a young adult, a citizen with an important role to play in our democratic society. Students who are informed about their civic rights and responsibilities, and familiar with the process, are far more likely to participate, thus ensuring a brighter future for all of us.

At least one high school in Vermont includes a voter registration drive as part of a long-standing tradition to include it as part of the graduation ceremonies. At some high schools around the state, the administration heads the drive. At others, dedicated teachers, often from the Social Studies Department, facilitate the voter registration process. Many of the most successful high school voter registration drives in Vermont are organized by students themselves.



It doesn't matter who does it. What does matter is that it gets done. Did you know that any high school student can register to vote? S/he simply completes the registration form and signs it in front of the Notary Public helping with the drive. The paperwork must then be filed with the local town clerk. Anytime after the student turns 18, s/he goes to the town clerk to take the Voters' Oath, and is then eligible to vote. Provided the student has reached the age of majority, this can even be done at the polls on Election Day.

Local town clerks and groups like the Vermont League of Women Voters are often available to help with voter registration drives, and they, or other people who work in the school, are also usually Notary Publics, which can really streamline the process.

The Office of the Secretary of State has everything needed to run a successful voter registration drive at your local high school (or anywhere else!) Please contact Missy Shea, Civic Education and Voter Outreach Coordinator, via email at mshea@sec.state.vt.us, or by calling her directly at 802.828.1296.

Tip of the Month

A creative technique to get a head start on your challenge letters!!

Vermont has quite a number of small colleges in towns around the state. Here's a timely spring suggestion from **Nora Wilson, Town Clerk in Marlboro**:

I have developed a way of dealing with the continual flow of college students through our checklist. I would not presume to suggest that it would be feasible for UVM or other very large institutions but it works pretty well here in Marlboro.

In April I get in touch with the College to get a list of graduating seniors then send them each a letter asking them if they will be moving on or if they will be maintaining their voter registration in Marlboro. I enclose a pre-paid postcard for them to fill out and return to let me know. I do get a lot of responses from these spring letters. It works much better than waiting to send challenge letters to college addresses that I know are not good and then having to wait the two federal elections to get the names off the list.

If you have a tip you would like to share, please email it to Clyde Jenne, VMCTA President, at hartlandvtclerk@vermontel.net.

Municipal Calendar

APRIL 2007

April 1 (Sunday)

Last day for dog or wolf-hybrid licensing. 20:3581(a)

Base date for setting appraisal value and determining ownership of real and personal property. 32:3482, 9610

Last day for town clerk to furnish listers with transfer book for preceding 12-month period. 32:3485(a)

April 4 (Wednesday)

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)

April 5 (Thursday)

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)

April 15 (Sunday)

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)

Last day for legislative body to notify Commissioner of Social Welfare of appointment of Town Service Officer. 33:2102(a)

April 20 (Friday)

Last day for return of property inventories to Listers. 32:4004

April 25 (Wednesday)

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. 32:5842

April 30 (Monday)

Last day for Listers to receive applications for tax exemption due to disabled veteran status. 32:3802(11)

Last day to file Form 941 (Quarterly Withholding Return) with the IRS.

MAY 2007

May 15 (Tuesday)

(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. 20:3581(f)

May 28 (Monday)

Memorial Day. 1:371(a)

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

Quote of the Month

Count your joys instead of your woes; count your friends instead of your foes.
-Irish Proverb

List of Services to Local Government

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 - See pages 10 and 11 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).

If you prefer to receive Opinions via email, notify Ginny Colbert at 802-828-2148 or gcolbert@sec.state.vt.us.

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 sent to local officials and members of the public that includes articles on municipal issues and "opinions" on legal and practical questions concerning local government. Also 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>

We would like to extend a warm welcome to new town clerks. They include:

Robin Wilcox - Arlington
Therese Kirby - Bristol
Baker - Woodbury
Anna Bourden - St. Albans Town

Andrew R. McLean - Dover
Lucie Fillion - Lemington
Kim Record - Grafton

Grace Mason- Barton
Tammy Legacy - Roxbury
Julie Claire Van Buren - New Haven

We would also like to thank those of you who will no longer be in the position of town clerk. Your service has meant a great deal to your fellow Vermonters. They include:

Katherine White - Barton
Gloria Gerdes - Roxbury
Gordon DeLong - Pittsford
Barbara Torian - New Haven (remains as town treasurer)

Penny Sherwood - Bristol
Marcia McGlynn - Woodbury
Cynthia Gibbs - Grafton

Norman Tallimage - Lemington
Mary Lou Raymo - Dover
Kathy Middlemiss - St. Albans Town

62nd Annual Town Officers' Education Conferences

This same program is offered at four locations around the state:

April 5, 2007 Lyndon State College, Lyndonville

April 9, 2007 St. Michael's College, Colchester

April 18, 2007 Lake Morey Resort, Fairlee

April 24, 2007 Holiday Inn, Rutland

CONTACT: *Katherine Forrer (katherine.forrer@uvm.edu)*
PHONE: 802-223-2389 x 25
REGISTRATION: *http://www.regonline.com/toec07*
PRICE: \$50.00

Vermont Notary Trainings

Registration deadline is seven days prior to event.

Thursday, May 3, 2007; 6:00-8:00 PM Rutland Superior Court
83 Center Street
Rutland, VT

Tuesday, May 8, 2007; 6:00-8:00 PM Contois Auditorium, City Hall
149 Church Street
Burlington, VT

Thursday, May 10, 2007; 3:00-5:00 PM Springfield Municipal Offices
95 Main Street
Springfield, VT

Wednesday, May 16, 2007; 3:00-5:00 PM Caledonia Superior Court
1126 Main Street
St. Johnsbury, VT

CONTACT: *Kathy Watters (kwatters@sec.state.vt.us)*
PHONE: 802-828-2308
REGISTRATION: *http://vermont-archives.org/notary/pdf/NotaryRegistration07.pdf*
PRICE: \$25.00



2 hours of MCLE!

Board of Civil Authority Trainings - REGISTRATION FORM

This workshop will provide an overview of your duties with a heavy emphasis on the tax appeal process and tax abatement. Newly elected selectboard members, justices of the peace, and listers are encouraged to attend.

Mark the box next to the session you will be attending.

- Thursday, May 3, 2007; 4:00 - 5:30 PM Rutland Superior Court
83 Center Street
Rutland, VT
- Tuesday, May 8, 2007; 4:00 - 5:30 PM Contois Auditorium, City Hall
149 Church Street
Burlington, VT
- Thursday, May 10, 2007; 5:30 - 7:00 PM Springfield Municipal Offices
95 Main Street
Springfield, VT
- Wednesday, May 16, 2007; 5:30 - 7:00 PM Caledonia Superior Court
1126 Main Street
St. Johnsbury, VT

Today's Date: ___/___/___

- Yes, I'll be attending the 2007 BCA Trainings.
- I am enclosing my registration fee of \$25.00 or \$50.00 for three or more attendees from the same town. Please submit a separate form for each attendee. Make check payable to: *VT Secretary of State*.

Name: _____ Organization: _____

Address: _____ City _____ VT _____ Zip: _____

Day Phone: _____ Evening Phone: _____ Fax: _____

Call (802) 828-2148 or email Ginny Colbert: gcolbert@sec.state.vt.us for more information. You may also download this form at: http://www.sec.state.vt.us/municipal/BCA_Trainings.htm

Return to: Ginny Colbert
Vermont Secretary of State's Office
26 Terrace Street
Montpelier, VT 05609-1101

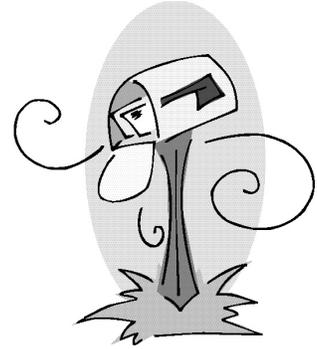
Register early as space is limited.

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: gcolbert@sec.state.vt.us,
or post: 26 Terrace St., Montpelier, VT 05609-1101.

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

Thank you for helping us keep Opinions running efficiently!

RETURN SERVICE REQUESTED

Redstone Building
26 Terrace Street
Montpelier, VT 05609-1101
802-828-2363
www.sec.state.vt.us

PRSR STD
U.S. Postage Paid
PERMIT NO. 147
MONTPELIER, VT
05609-1101

Office of the Vermont Secretary of State
April 2007
Opinions