



# Opinions

Office of the Vermont Secretary of State

Vol. 11, #9

October 2009



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## Quote of the Month

Go confidently in the  
direction of your dreams.  
Live the life you have  
imagined.

Henry David Thoreau

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## A Message from the Secretary

Inviting strangers into your home is not always the easiest thing to do — especially if they are from a foreign country and don't speak any English. That is why, over the years, every time my husband, Paul, called to tell me that the Vermont Refugee Assistance Program was looking for a family to house refugees from Eastern Europe or Africa, my first instinct was to say no. We were too busy with other things. One of the kids would have to give up a bedroom. It was asking too much. Paul would counter that it was good to expose the kids to other cultures. He would argue that the small inconvenience to us would be greatly outweighed by the help we would be offering to this family. And that, in the end, we would find that we got more out of the experience than we gave. Invariably, he was right.



We now have lasting friendships with the people we met through the refugee programs. We have been to weddings, met new babies and watched as immigrant families built their lives in Vermont from nothing. The lives of our children have been enriched by experiencing new cultures and looking at America through the lens of people who feel so lucky to be here.

It is easy to take for granted all that we have as Vermonters and as Americans. We have indoor plumbing and washing machines (both of which took our guests some getting used to at first). We have grocery stores full of every kind of food one can imagine no matter what the season. We have free public education and clean, safe streets. But more than that, we have the freedom to make a difference — to participate in civic life; and with hard work and determination we can forge our own destinies. A person can start with the humblest of beginnings and end up as the head of a major corporation or as a justice of the Supreme Court.

Last month I was given the great privilege of participating in a naturalization ceremony for 94 new Americans from over 30 different countries. The ceremony was held in the statehouse and the new citizens and their family members and friends filled the seats to overflowing. It was a colorful scene with people of many races and ethnicities; many wearing traditional dress from saris to burkas. For some of these people the journey to the United States and to Vermont was long and difficult; for others it was easier, having married into Vermont families, or having grown up here as a child of a "resident alien."

As I looked around the room I thought about how the face of Vermont is changing. We are no longer the whitest state in the nation. There is no question that with greater diversity our communities will be different — and we will face some new challenges, but our newest citizens will also add to the richness of our communities. They will remind us to appreciate the things we so often take for granted. And I am sure that, just as we learned in my family, in the end, as a state, we will get more out of the experience than we give.

Deborah L. Markowitz, Secretary of State

# Voice from the Vault

## by Gregory Sanford, State Archivist

### Of Duct Tape and Special Sessions

Traditional marriage is at risk in Vermont. No, no, not that one; it appears to be doing fine. I am talking about the long standing union between car fenders and duct tape. Duct tape is no longer good enough to get your car inspected. I am currently organizing a Tape Back Vermont campaign.

I thought of imploring the governor to convene a special session of the general assembly to address this unprecedented attack upon the customs and usage of home autobody repair. This required some preliminary investigation on the history of special sessions.

The governor has the power “to call together the General Assembly, when necessary, before the day to which they shall stand adjourned” (Chapter II, Section 20, Vermont Constitution). That language has remained the same since the 1777 constitution (when it was found in Chapter II, Section XVIII). The governor calls for a special session through a proclamation that sets the date and explains the necessity for the session

There is no definition of what constitutes “when necessary” and special sessions, also know as extra or extraordinary sessions, have been convened for a variety of reasons (I was unable, alas, to find any relating to duct tape).

Special sessions are not a continuation of the regular session, though since 2005 that distinction has blurred. Usually a special session must deal with new matters, excluding bills introduced from the regular session. Bills introduced in special session that do not pass, die and do not carry over to the regular session. Special sessions are different than veto sessions. A veto session occurs if a legislature, as part of its adjournment resolution, includes language allowing it to re-convene in the event of a veto; this practice, which is not consistently followed, began in 1995.

There have been, to date, 25 special sessions. The first was in 1857, called in response to the burning of the statehouse. Since the statehouse was uninhabitable the senate met in the Washington County Courthouse and the house met in the Congregational Church. Establishing a precedent, the special session did not limit itself to the subject set out in the gubernatorial proclamation and passed laws altering the name of Mary Jane Sullivan, incorporating the Orange County Hotel Company and the Hammond Female Institute, and other measures not related to reconstructing the statehouse.

Even proposals relating to the statehouse were not limited to reconstruction. Bellows Falls, Burlington, Castleton, Clarendon, Middlebury, Northfield, Rutland, and White River Junction petitioned to become the state capital as an alternative to rebuilding in Montpelier.

Based on the gubernatorial proclamations, of the 25 special sessions six were called to deal with fiscal problems; six to respond to federal legislation; four because of war; and three to respond to disasters. The others addressed issues ranging for the need to establish a primary to fill a vacancy in the U.S. Senate (1940) to addressing questionable railroad dealings in southwest Vermont (1867).



Once convened, almost every special session took up measures besides those enumerated in the proclamation and several dealt with one or more of the categories identified above. The September 1941 special session, convened to address a fiscal crisis at the University of Vermont, also declared that a state of “armed conflict” existed between the United States and the Axis countries. This triggered statutory language to increase the pay of Vermonters in the military. That action is the origin of Vermont’s so-called declaration of war on the Axis prior to Pearl Harbor.

There are some interesting trends. For example, of the six special sessions addressing fiscal problems, five have occurred since 1975. (Hmm, maybe that is my hook: special sessions have become the duct tape of state appropriations.)

Another recent trend, based on the 2005 and 2009 special sessions, is a partial blurring of the lines between special sessions and regular and veto sessions. In 2005 the senate adopted a rule that would have allowed bills from the regular session to be taken up or a veto to be addressed. In 2009 both chambers adopted such rules.

I am prattling on about special sessions since we hope in a few weeks to add to our website a history of special sessions to our “continuing issues” section. Continuing issues, as long time readers may recall, is our attempt to link the concept that archival records have a continuing value with the belief that there are certain core issues of government and governance that each generation needs to grapple with. We strongly believe that archival records help provide context for deliberating on such issues.

In some ways the Archives is government’s duct tape, holding together the deliberations and actions of government for inspection.

I encourage you to visit our continuing issue page at: <http://vermont-archives.org/govhistory/governance/index.htm>. We should be adding the special sessions section by early October.

## Tip of the Month

### Is it Time For a Tune-up?



You go to the dentist twice a year for a check-up, usually not because you have a known problem but because you want to know if there is one you haven’t noticed. Some annual check-up is also probably done on your furnace, your car, and your dog. So why not the town? As your boards reorganize after town meeting, it’s a perfect time to do a good, thorough once-over, top-to-bottom review of how things are done, to find what needs to be replaced, what needs more attention, what ought to be watched next time. Most towns won’t need the municipal equivalent of gum surgery or a root canal, but if you did, wouldn’t you want to know about it now?

To get started on your town’s tune-up, check out our *Tune Up For Towns*. *Tune Up For Towns* is a punch list of items for town officials to use to check whether the town is meeting the requirements of Vermont law and best practice. You can get Tune Up For Towns on the Secretary of State’s website at <http://sec.state.vt.us/municipal/pubs/TuneUp.html> or calling 802-828-2148.

*If you have a tip to share, contact John Cushing at [jcushing@town.milton.vt.us](mailto:jcushing@town.milton.vt.us).*

# Opinions of *Opinions*

## by Secretary of State Deb Markowitz

**1. Property tax exemptions for volunteer fire department property must be voted at town meeting.** Property tax exemptions for volunteer fire departments must be voted at town meeting. The exemption can be voted for ten years and thereafter for five-year periods. 32 V.S.A. §3840. The Vermont Lister's Handbook published by the tax department provides a good discussion of property tax exemptions including a chart giving the source of funding for education property tax liability for locally voted exemptions. The handbook also includes a chapter on properties that are exempt under state or federal law, and another chapter on exemptions that must be voted by the town. The handbook is available online at <http://www.state.vt.us/tax/pvrlisters.shtml>

**2. Property purchased by exempt entity retains non-exempt status until April 1st of the next year.** When a church purchases property after April 1, the date when the grand list is lodged, there is no mechanism in the statutes to grant a tax exemption until the following year. When the listers prepare the next year's grand list, the property can be listed as exempt under 32 V.S.A. §3802(4) and 3832, but until then taxes are due from the owner.

**3. Towns cannot abate taxes of nonprofit based on change of ownership.** The board of abatement can only exercise those powers specifically delegated by statute, and cannot exceed those powers. 24 V.S.A. § 1535 provides the complete list of reasons for abatement of local property taxes, including when a taxpayer dies insolvent, or a person has left the state, or when a person is unable to pay. These are the only reasons that local property taxes can be abated. The change in status of the owners of property to nonprofit is not one of the permissible reasons to abate taxes.

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

**5. A municipal ordinance cannot be adopted or established by vote of the electorate.** With the exception of ethics rules and zoning and subdivision bylaws, only the selectboard can adopt or amend an ordinance. Once an ordinance has been adopted the legal voters of the town can bring a petition signed by five percent of the voters within 44 days of the adoption of the ordinance to require the selectboard to warn a meeting to allow voters to vote to disapprove an ordinance. However, a petition cannot be used to force a town to vote to adopt or amend an ordinance. 24 V.S.A. §1972 and 1973.

**6. Town manager is responsible for accounting for all departments.** In towns that have adopted a town manager form of government, the manager is responsible for the accounting for the town. The treasurer is responsible for paying all orders from the board and, upon consultation with the selectboard, invests the money of the town. The manager should not be a co-signer on the checking account, but is responsible for managing the accounts for the town. 24 VSA § 1236(7).

**7. Town manager's contract is public record.** Although a contract may be exempt from disclosure while it is being negotiated, once it is signed by the parties it is a public record. The fact that it is a personnel contract does not make it exempt from disclosure since only personal information is exempt from disclosure (such as social security numbers, information related to medical conditions, etc . . . ) 1 V.S.A. § 317 (c) (15). *Trombley v. Bellows Falls*, 160 Vt. 101 (1993).

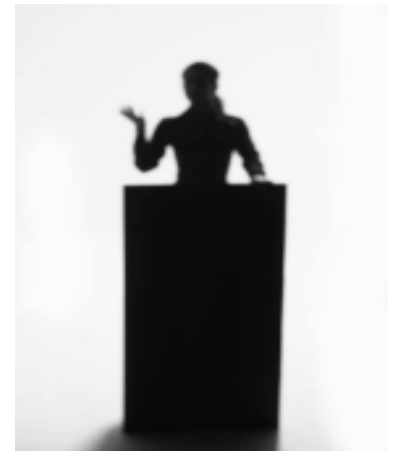


**8. Selectboard must show harm from premature disclosure before going into executive session to discuss contract with public official.** The courts have held that in order for a board to go into executive session to discuss a collective bargaining agreement or a contract with a town employee it must make a showing that premature knowledge of the negotiations would cause harm to the town. 1 V.S.A. § 316 (a) (1); *Berlickij v. Town of Castleton*, 327 F. Supp. 2d 371 (D. Vt. 2004).

**9. When there is a vacancy in the selectboard, the remaining board members should appoint to fill the vacancy until the next election.** When there is a vacancy in a town office, including the selectboard, the selectboard must post the vacancy within 10 days of its creation. At any time after the vacancy is created the board may appoint a person to fill the term of office until the next election. 24 V.S.A. §§ 961, 963. The purpose of the posting is to notify the public of the vacancy so that people could choose to petition for a special meeting to fill the vacancy. Many boards choose to wait until notice has been posted so that interested citizens could express interest in serving on the selectboard, however the board is not required to do so and may appoint a person of their choosing.

**10. Selectboard does not have to follow Roberts Rules for its meetings.** There is no requirement that a selectboard use as its rules of procedure Roberts Rules of Order (*state laws, however, require school boards to use Robert Rules*). If your board chooses to use Roberts Rules, you should use the rules for small boards. The small board rules permit the chair of the board to participate in all votes – ordinarily Roberts Rules permits the chair to vote only to make or break a tie vote.

Remember that the purpose of rules of procedure is to ensure that meetings run in an orderly and fair manner - and not to provide individuals with an ability to create outcomes by manipulating the process. Because a municipal board may make up its own rule of procedure, if a rule of Roberts does not work for you, your board can choose to change it! It is important, however, to keep a record of your board's variations on the rules so that you can ensure consistency.



**11. Vermont law tells us how to count time when there is a deadline for action.** Generally, when the law requires something to be done within a particular number of days – such as an appeal filed or a decision sent out – you do not count the day referenced in the law. This means that if an appeal must be made in writing within 15 days of a notice of decision being mailed out, the first day counted toward the 15 is the day following the day the notices are mailed. 1 V.S.A. § 138 provides “When time is to be reckoned from a day, date or an act done, such day, date or day when such act is done shall not be included in the computation, unless otherwise provided.”

**12. A citizen who wishes to be added to the checklist cannot refuse to take the voter's oath.** When the court struck down Vermont's durational residency requirement as unconstitutional, the court found that the constitutional requirement to take the voter's oath was fine. A voter only need to take the oath once, but each citizen must take it before being added to the checklist for the first time in Vermont. (If you move to another town in Vermont, you do not need to take the oath again.). The law was amended effective July 1, 2008, so that now a voter or any person over 18 can sign the form to attest that he or she has sworn or affirmed the oath.

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



**14. Challenge letters must be sent to people the board of civil authority believes have moved out of town.**

17 V.S.A. §2150 outlines the process to challenge voters and also how to purge voters that have not responded and who have not voted in two general elections after receipt of the challenge letter. The Elections Division has sent an election bulletin this summer reviewing the challenge letter process in great detail for town clerks. It is our strong suggestion that each town clerk ask the BCA to make a motion to authorize the town clerk to use seller information on Property Transfer Tax Return (PTTR) forms as an indicator that a person has moved so that challenge letters can be sent very soon after a voter moves. Town clerks that have implemented this process report that when the challenge letter is sent soon after a move, there is a much higher response rate so that the person can be removed from the checklist immediately.

**15. Towns must notify the secretary of state when it has completed its checklist purge.** Once a town has completed the challenge letter process that is required at minimum by September of each odd numbered year, the town clerk must send an email or letter to the Elections Division stating that the challenge process has been completed as required by 17 V.S.A. 2150(d)(7). If your town has not already sent this letter or email, please send it now!

**16. Town can require connection to municipal sewer.** If a town or city extends its sewer system, it can adopt an ordinance to require that all adjacent property owners connect to the public system and abandon private septic systems. 24 V.S.A. §3509. The sewage commissioners may require the owners of buildings, subdivisions or developments abutting a public street connected to the municipal sewage system.



**17. Voters can permit interest charge on overdue water/sewer bills.**

Water or sewer commissioners can charge interest on delinquent payments for water and/or sewer ONLY if the voters of the municipality have approved an article in the warning to collect interest on overdue water or sewer bills. 24 V.S.A. §5151 and 32 V.S.A. §5136. The article must be voted in the same manner as the vote to collect interest on delinquent taxes, and likewise stays in effect until voted otherwise at a subsequent meeting.

**18. Not all planning commissioners must be town residents.** The majority of members of a planning commission must reside in town; however Vermont law permits the selectboard to appoint members from outside of town. The statutes allow non-residents to serve in order to allow the planning commission to have members with special expertise without regard to their residency. 24 V.S.A. §4322.

**19. A member of a planning commission may be removed at any time by the unanimous vote of the selectboard.** Planning commissioners serve at the will of the board. However, they can only be removed if every member present agrees. 24 V.S.A. §4323(a). The statute does not require that planning commissioners only be removed for cause. Please note that elected planning commissioners may not be removed by the board. 24 V.S.A. §4323(4)..

**20. Town may vote to eliminate office of auditor.** Vermont law permits a town to vote by ballot at an annual meeting to eliminate the office of town auditor. If a town votes to eliminate the office of town auditor, the selectboard must contract with a public accountant, licensed in this state, to perform an annual financial audit of all funds of the town and it must ensure that the town report is produced. 17 V.S.A. § 2651b.

**21. Auditors continue to serve until CPA is hired or for 45 days.** Even if the town fails to hire a CPA the terms of the auditors will expire after the town votes to eliminate the office. Vermont law provides that when a town has voted to eliminate the office of auditor the terms of those serving that office expire on the 45th day after the vote or on the date that the selectboard enters into a contract with a public accountant, whichever occurs first. 17 V.S.A. § 2651b.

**22. Town can return to elected auditors after new vote.** Once a town has eliminated the board of auditors, the board can only be reinstated by a vote of the town to rescind its earlier vote to eliminate the office. This vote must be by majority of the legal voters present and voting, by ballot, at an annual meeting. 17 V.S.A. § 2651b.

**23. Towns with board of auditors should fill vacancies.** Vermont law requires towns with boards of auditors to have three auditors, each of whom are elected for three-year terms by the voters at town meeting. The terms are staggered so that at each town meeting only one auditor is elected. 17 V.S.A. 2646. When there is a vacancy in this office the selectboard is required to fill it “forthwith” or to hold a special election to fill the vacancy, however it is not uncommon for these vacancies to go unfilled. We believe it is important to fill vacancies in the board of auditors because this board performs an important function for the town - - ensuring that the town understands how its tax dollars have been spent. It is important, therefore to let this board operate with full membership. 24 V.S.A. § 963.

*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.*

## In Memoriam

We recently lost two municipal officials.  
Please join us in remembering them and expressing  
appreciation for their years of service to the citizens of Vermont.

Richard DelBianco, Rutland Town Selectboard  
Donovan Mayo, Lincoln Selectboard



# Recent Events



A group of Vermont's oldest nonprofits were honored at a ceremony on September 23. The Centennial Awards are given to organizations that have operated in Vermont for 100 years or longer. This year 29 nonprofits received an award, including Champion Fire Company of South Londonderry pictured above. Gov. Douglas was the guest speaker.



Secretary Markowitz was honored to speak at the naturalization ceremony at the Vermont State House on September 11. Over 90 people took the oath to become new United States citizens.



# Civics Behind the Scenes

by Missy Shea, Civics Education and Voter Outreach Coordinator

On September 17, 1787, the U.S. Constitution was signed by the 39 men of the Constitutional Convention. They changed the course of American history with that document, and so the day is rightly given its due. The week of September 17 has been designated "Constitution Week."

The roots of the tradition harken back to newspaper mogul William Randolph Hurst, who advocated for creation of a holiday to celebrate our nation's rich heritage of citizenship. In 1940, Congress designated the third Sunday in May as "I Am an American Day". However, Olga Weber, of Louisville, OH, is generally credited with establishing "Citizenship Day". In the uniquely American democratic way, Ms. Weber successfully petitioned first her local government, then the Ohio state legislature, and finally the United States Senate. In 1953, President Dwight D. Eisenhower signed her request into law, designating the week of September 17-23 "Constitution Week." September 17 was generally recognized as "Citizenship Day."



In 2004, Senator Robert Byrd introduced an amendment to an omnibus bill that changed the name to Constitution and Citizenship Day." It is a federal holiday overseen by the U.S. Department of Education which requires that all publicly funded schools observe the day by providing some kind of educational programming on the history and importance of the U.S. Constitution.

Great idea! But the United States Constitution is not only relevant on September 17<sup>th</sup>. In fact, U.S. History classes in most schools have not even gotten to European exploration by September 17<sup>th</sup>, let alone through colonization, revolution, and the formation of a new democracy in the new world.

So, while Constitution Day, September 17<sup>th</sup>, has come and gone for this year, it's not too late for some well-deserved recognition and review of the value of the foundational document of our government.

For that matter, it's never too late to pay a little attention to our Vermont Constitution, too. Secretary Markowitz and her staff have created "**Revolution, Rights and Rules: A Student's Guide to the Vermont Constitution.**" It's a new booklet about the 220 year-old document on which our laws are based and how it continues to shape our lives today. It is designed for middle school students and includes questions, writing assignments, and activities that encourage students to use thinking skills to express their understanding of essential concepts like citizens' rights and justice.

Check it out! Pass it on! Be sure to share with a middle school student or teacher in your life. It can be viewed online at <http://www.sec.state.vt.us/kids/publications.html>

# Upcoming Events

## Contracting for Municipal Projects

**October 13, 2009**

*Sponsored by VLCT Municipal Assistance Center*

Location: Capitol Plaza Hotel, 100 State Street, Montpelier VT

Time: 8:30 am

Contact: Jessica Hill ([info@vlct.org](mailto:info@vlct.org))

Phone: 802-229-9111

Fax: 802-229-2211

Web site: [http://www.vlct.org/d/eventcalendar/workshops/muni\\_projects\\_10-13.pdf](http://www.vlct.org/d/eventcalendar/workshops/muni_projects_10-13.pdf)

Price: PACIF members \$55, VLCT members \$80, Non Members \$125

Municipal infrastructure projects, from highways and bridges to buildings and water and wastewater systems, require local officials to make tough decisions, such as how to pay for the project and how to insure the highest quality in a reasonable timeframe. This workshop will feature financing options as well as town officials sharing best practices and success stories in municipal contracting.

Registration deadline is October 6. Registrations received (either by mail or on-line) after this date should include an extra \$10.00 per person.

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## Vermont Planners Association Fall Conference and Annual Meeting

**October 16, 2009**

*Sponsored by Vermont Planners Association*

Location: All Souls Interfaith Gathering Center, Shelburne, VT

Time: 9:30 am

Contact: Jessica Hill ([jhill@vlct.org](mailto:jhill@vlct.org))

Phone: 802-229-9111

Fax: 802-229-2211

Web site: <http://www.vermontplanners.org/events.html>

Price: \$35.00 for the Conference, \$10.00 for the Reception

Join your fellow planners, landscape architects, planning commissioners, etc. for a day of workshops, networking, and engagement! This year's conference will focus on rural planning issues, specifically density and design in both villages and the countryside. We have a panel of experts from around the country to help us tackle these issues. The Vermont Planners Association (VPA) annual meeting will follow the conference, and then the evening festivities begin! An evening reception (4:30-6pm) will be held at the nearby Shelburne Vineyard, complete with a wine tasting and hors d'oeuvres.

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## New Lister Training

**Thursday, October 22, 2009**

*Sponsored by the Vermont Tax Department*

Location: Hartford Town Hall, WRJct

Time: 9:00 a.m. to 4:00 p.m.

Tuition: \$ 75.00 VT Town officers, \$ 100.00 Firms and others

Register at: <http://www.state.vt.us/tax/pdf.word.excel/pvr/Course%20Registration%20Form.pdf>

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.

# Planning and Zoning Forum

**November 10, 2009**

*Sponsored by VLCT Municipal Assistance Center*

Location: Capitol Plaza Hotel, 100 State Street, Montpelier VT

Time: 8:30 am

Contact: Jessica Hill ([info@vlct.org](mailto:info@vlct.org))

Phone: 802-229-9111

Fax: 802-229-2211

Price: PACIF members \$55, VLCT members \$80, Non Members \$125

Planning officials from around the state will gather to discuss important topics in planning and zoning regulation. Join us for a discussion of topics that include organized and consistent development review hearings, the elements of a defensible land use decision, and the new procedures for updating the Vermont significant wetlands inventory maps and how towns can get involved in wetland protection.

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## Budget and Financial Management

**October 28, 2009**

*Sponsored by VLCT Municipal Assistance Center*

Location: Capitol Plaza Hotel, 100 State Street, Montpelier VT

Time: 8:30 am

Contact: Jessica Hill ([info@vlct.org](mailto:info@vlct.org))

Phone: 802-229-9111

Fax: 802-229-2211

Web site: [http://www.vlct.org/d/eventcalendar/workshops/budget\\_10-28.pdf](http://www.vlct.org/d/eventcalendar/workshops/budget_10-28.pdf)

Price: PACIF members \$55, VLCT members \$80, Non Members \$125

This annual workshop will provide an introduction to governmental accounting, strategies for developing the annual operating budget, tips for managing the politics of the budgeting process, and a discussion of model municipal financial policies developed by VLCT.

## Municipal Calendar

### October 2009

12 Columbus Day. 1 V.S.A. § 371(a)

15 - Last day for U.S. Congressional candidates to file FEC quarterly reports for the October quarter (July 1-Sept. 30). 2 U.S.C. § 434(a)(2)

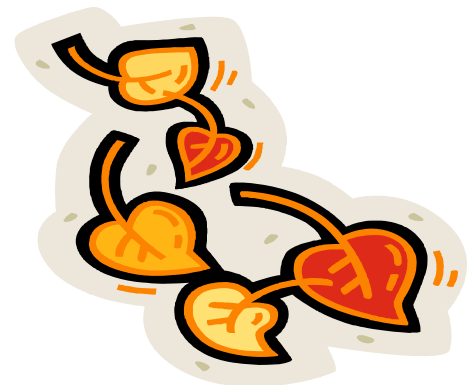
25 - State Withholding Tax Return is due (actual date by which return must be postmarked is shown on the printed form) if reporting less than \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report. 32 V.S.A. § 5842

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

### November 2009

11 - Veterans Day. 1 V.S.A. § 371(a)

26 - Thanksgiving 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.***

# 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](mailto: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!***



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