

# Opinions

Office of the Vermont Secretary of State



Vol. 5, # 4

April 2003



## A Message from the Secretary

April 6th through 12th is National Crime Victims' Rights week. This week and throughout the year many Vermonters work hard to ensure that, in the aftermath of crime, victims are treated with compassion and dignity.

There are programs to

help victims of crimes secure their rights under the law and there are services that offer them help and hope. One of these services is Safe at Home, a program offered by my office.

The Safe at Home program is designed to prevent victims of domestic violence, sexual assault or stalking from being tracked down through the public records system. This office discovered that offenders could use the rules that require government records to be made available for public inspection to locate and then harm the victims of their crimes. Rather than responding by closing the public records, my office worked with various victim advocacy groups including the Vermont Network on Domestic Violence and Sexual Assault, the Vermont Commission on Women and our state legislature to craft a system to help keep victims' locations confidential.

Safe at Home helps participants keep their home, work and school addresses confidential by providing a substitute address to use when creating or updating public records, including records in the town office. Their mail is then forwarded to their confidential address.

The Safe at Home program is an important part of the service network that is available to help protect Vermont's victims of domestic violence, sexual assault and stalking. No one should have to live in fear. In these times of tough budgets we must not forget our promise to these especially vulnerable Vermonters. If you know someone who is in danger and could benefit from the Safe at Home program call the Secretary of State's Office to see if the Safe at Home program can help. It's easy and it's free.

For more information call toll free at 1-800-439-8683 or access our website at [www.sec.state.vt.us/otherprg/safeathome/safeathome.html](http://www.sec.state.vt.us/otherprg/safeathome/safeathome.html)

Deborah L. Markowitz, Secretary of State

### In This Issue...

Thoughts from the Archivist.....	pg. 2
Opinions of Opinions.....	pg. 4
Community Success Story.....	pg. 9
Services to Local Government.....	pg. 10
Month's Calendar.....	pg. 11

# Trucks, technology and tools: Thoughts on e-government

By Gregory Sanford, State Archivist



Years of experience caused the customs official to be suspicious as he reviewed the truck driver's papers. He carefully checked the truck, but found no contraband. He reluctantly waved the truck through. Over the years this ritual was repeated. The customs officer dismantled trucks, used dogs, x-rays, sonar and every other tool at his command, but could never catch the truck driver with illegal cargo. Finally, as he reached retirement, he asked the driver, "I know you have been smuggling, but have never been able to prove it. I am retiring today and promise not to tell anyone if you would just let me know what it was you were smuggling." The driver looked at him thoughtfully and finally said, "Trucks."

I thought of this story as I reviewed the number of bills before the legislature addressing recordkeeping in general and municipal records in particular. Each bill attempts to address a need, yet I am not sure any see the truck.

We know technology will change how we do business, as well as expectations about how, and what, services will be delivered. It always has (look around the office at hand written recordings, typed records, carbon copies, photocopies, card files, etc).

But do we have a clear image of where we want to go, of how our program needs will drive technology (and not the other way around)? Are we seeing the truck?

Take e-government. It is an oft-used term, but it encompasses several activities. For example, e-services are the electronic delivery of government information and programs over the Internet (this can be anything from information about location and hours to downloadable forms). E-management is the use of technology for streamlining business processes (using e-mail to send out draft minutes or using a centralized accounting system, for example). E-democracy is the use of technology to enhance citizen participation in the public decision-making process (Internet access to minutes or on-line surveys are examples). And e-commerce is the exchange of money for goods and services over the Internet (on-line paying of taxes for example).

Which of these approaches would best meet your current program needs? How should they be prioritized? What are the risks, benefits, and costs associated with each? The Center for Technology in Government in Albany, NY has addressed some of these issues and proposed various models. To learn more about their programs and models "truck" on over to their web site at: <http://www.ctg.albany.edu/>



## A Special Farewell to Town Clerks:

**Dencie Mitchell** who served the town of Grand Isle, and who has served as the president of the Vermont Municipal Clerks and Treasurers' Association.

**Cynthia Lemay** who served the town of Norton.

**Lorna Quimby** who served the town of Peacham

**Hazel Harrington** who served the town of Pomfret

**Patty Smith** who served the town of Sudbury

**Annette Drinwater** who served the town of Rutland

**Roberta Howard** who served the town of Thetford

Each of these remarkable women have shown a special commitment to serving the people of their towns, making their communities and the State of Vermont a better place for all of us. We will miss them and hope they continue to stay involved in town government.



## Is It Time For a Tune-up?

You go to the dentist twice a year for a checkup, usually not because you have a known problem but because you want to know if there is one you haven't noticed. Some annual checkup is also probably done on your furnace, your car, and your dog. So why not the town? 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 municipal page <http://www.sec.state.vt.us> or by calling 828-2363.



# Opinions of Opinions

Errata—Thank you everyone who caught the error in last month's Opinion 4 on 2/3 majority voting. In 2001 the legislature repealed 24 V.S.A. § 4404(e) which permitted extra-majority voting on amendments to municipal land use bylaws. Now all zoning

bylaws and amendments are adopted by simple majority.

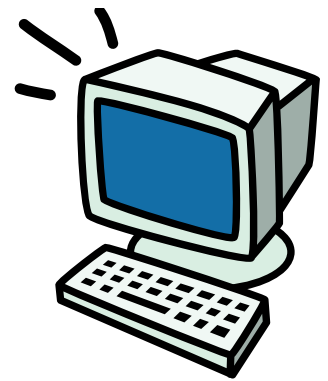
1. **Board Of Abatement May Act By Majority Vote Of A Quorum Of The Board.** Most municipal boards require the concurrence of a majority of the board to act. However, 24 V.S.A. § 1533 provides that only a majority of the quorum of a board of abatement is needed for it to decide a matter. Figuring out how to calculate what constitutes a quorum of the board of abatement can be confusing. Like other municipal boards, a quorum of the board is a majority of all of the members of the board. Members of the board of abatement include the BCA (clerk, selectboard, and justices), the listers and the treasurer. The number of justices depend on the size of your town - so presuming you have 10 justices, plus three selectboard members and three listers the total number of the board would be 18 and a quorum of the board would be 10. The town would therefore need ten people in order to convene the meeting of the board, but it would need only six to agree on a particular course of action. In the alternative, the board of abatement is deemed, by law, to have a quorum if a majority of the listers and a majority of the selectboard members and treasurer are present.
2. **Board Of Abatement Exercises Discretion When Deciding Whether To Abate Taxes.** 24 V.S.A § 1535 sets out a number of circumstances in which a board of abatement may choose to abate the taxes of a property owner. The statute does not require abatement under any circumstances, and courts have affirmed the board's right to exercise discretion in these matters. Abatement is meant to be an equitable remedy, used only in the most unusual cases - as in a fire or where a survivor is temporarily unable to access the assets of an estate while it is in probate. It is not meant to be a way for the town to subsidize taxpayers who can no longer afford the taxes on their property. On occasion the delinquent tax collector may request an abatement to clear up his or her records when a delinquent tax payer cannot be found or if the taxpayer's property has no value and the delinquent tax payer has no other assets to be taken.
3. **Board May Grant Partial Abatement.** The board of abatement may abate, in whole or in part, taxes from the current or prior years' taxes so long as one of the statutory reasons for granting abatement applies. When taxes from a prior year are abated, the board of abatement may choose to give the taxpayer a cash refund, or the board may provide a credit towards the current and future year's taxes. 24 V.S.A. § 1535.
4. **A Taxpayer is not required to attend the Board of Abatement meeting.** If a taxpayer requests abatement of taxes in writing the board of abatement must meet at some time to consider the request. 24 V.S.A. § 1535. While a taxpayer has the right to attend the meeting or to have a representative act on his or her behalf at the meeting, if a taxpayer has made a written request for abatement which states the reason and supporting information for the abatement request, the statute does not require personal attendance by the taxpayer. The taxpayer should be told that the board may want additional information, or the taxpayer may want to respond to other information presented at the meeting, but if the taxpayer chooses not to attend, the board must still consider the request and take action to grant or deny the request.

5. **Board Abatement Cannot Abate Only Interest And Penalty.** 24 V.S.A. § 1535 contemplates that the board of abatement may only abate interest and penalty proportionately to the taxes abated. Abatement should not be used to remove interest and penalty from a late payer (even one who had a very good excuse for being late) unless the underlying tax is also being abated.
6. **Amounts Refunded By Board Of Abatement Must Include Interest When The Town Collects Interest On Overdue Taxes.** When the board of abatement orders abatement of tax, penalty and interest if the municipality collects interest on overdue taxes (pursuant to 32 V.S.A. § 5136), then it must pay interest in a like amount to the person for whom abatement has been ordered. 24 V.S.A. § 1535.
7. **Zoning Votes Are By Australian Ballot.** No matter how a town considers public questions, Vermont law requires that if a town adopts, amends or repeals municipal land use bylaws by a vote of the people, the vote must be by Australian Ballot. 24 V.S.A. § 4404. The law does not exempt these votes from the general requirements that apply to Australian Ballot voting, so towns must be sure to properly warn this vote, be open ten days before the vote to accept additions to the checklist and hold a public informational hearing on the vote sometime within ten days of the vote. 17 V.S.A. § 2144, 2641, 2680(g).

Some officials have questioned the requirement of holding a public informational hearing because the language of § 2680(g) requiring this hearing begins with the words “whenever a municipality has voted to adopt the Australian ballot system of voting . . .” While we agree that the qualifying words create some uncertainty about what is required, we believe that a court could find that section 2680(g) applies to votes on bylaws, and we therefore advise municipalities to hold the pre-vote meeting to avoid legal challenge.

8. **The Stricter Rules Will Apply To New Application After Board Notices Public Hearing On Proposed Bylaw.** A recent change in our zoning law provides that once the legislative body provides public notice for its first public hearing (as required by 24 V.S.A. § 4404(a)) with respect to the adoption or amendment of a bylaw, the zoning administrator must look at both the existing and the proposed bylaws when processing a new application. During the 150 days from the date of the public notice the zoning administrator must apply the stricter of the two bylaws to the new application. If after the 150 days no action is taken – or if the new bylaw is adopted within this time frame - the applicant can choose to resubmit his or her application, at no additional charge, to be considered under the existing bylaws. 24 V.S.A. § 4443(d).

9. **Vermont law makes digital records public record of the town.** 1 V.S.A. § 317(b) provides “as used in this subchapter, ‘public record’ or ‘public document’ means all papers, documents, machine readable materials or any other written or recorded matters, regardless of their physical form or characteristics, that are produced or acquired in the course of agency business.” This means that if a clerk keeps the town’s grand list or voter checklist on the computer - the computer database is a public record of the town as well as the paper record.



10. **Courts Are Not Limited To Actual Cost.** Whenever probate, district, environmental, family or superior court officers and employees or officers and employees of the judicial bureau furnish copies or certified copies of records, it may charge 25 cents a page with a minimum fee of \$1.00, and \$5.00 for a certified copy or for authenticated documents. Note, however, that one certified copy of any document issued by a court must be given, without charge, to a party of record to the action and no fees should be assessed when copies or certified copies of records are given to any state agency.



**11. Municipality cannot ban protests, pickets or leafleting.** With the increasing number of anti-war protests in Vermont we have gotten a number of calls from towns wondering whether they can restrict these protests. The United State's Constitution prevents a town from banning public assemblies – such as protests or picketing. The town can, however, adopt an ordinance that regulates the time place and manner of these assemblies. These regulations must be narrowly tailored to address a significant governmental interest. See e.g., *Frisby v. Shultz*, 487 U.S. 474 (1988). *Carey v. Brown*, 447 U.S. 455 (1980), *Hughes v. Superior Court*, 339 U.S. 460 (1950). We recommend that towns consult with their town attorney to get specific advice when crafting or implementing such an ordinance.

**12. Board Should Not Regularly Decide New Issues As Part of “Other Business.”** It is typical for boards to include “other business” on their meeting agendas. This enables the board to deal with issues that are brought forward by members of the public - or issues that arise after the meeting agenda is prepared. Although there is no statute prohibiting taking binding action under this agenda item (as there is prohibiting such action at the annual meeting of the town), we recommend that towns postpone taking significant action that legally binds the town (like entering into a contract or adopting an ordinance) until it can be placed on the agenda - and that any binding action that a board chooses to take under this agenda item be later ratified at a meeting of the board wherein the item appears on the agenda. This is because the purpose of the agenda is to let the public have an idea of what is going to be covered in a meeting so that, if it is of interest, they can attend and comment on the issue. It could be argued that without later ratification making decisions during the “other business” portion of the meeting violates the spirit of the open meeting law.

**13. Clerks Can Decline To Give Out Information Over the Phone.** Clerks regularly get requests for addresses of people in their town or to look up other information in town records for a caller. While the law requires the clerk to provide access to public records no law requires the clerk to give out information over the phone.



**14. A Lister can be a Justice of the Peace, but a 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 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.

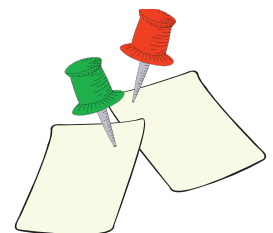
**15. Board Should Use Deliberative Session To Make Quasi-Judicial Decisions.** A deliberative session should be used by a board at the end of a quasi-judicial proceeding to discuss the merits of the application, weigh the evidence, and arrive at the points that the board wants to address in its written decision.

1 V.S.A. §312(e). Deliberative sessions are totally exempt from the Open Meetings 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). Applications for site plan approval (planning commission/DRB), requests for variances (zoning board of adjustment/DRB), and requests for a curb-cut or driveway permit (selectboard) are examples of quasi-judicial hearings. On the other hand, a hearing on adoption of a zoning by-law is a legislative type proceeding and deliberative sessions cannot be used.

**16. Excess Receipts Must Be Turned Over If Tax Sale Property Is Not Redeemed.** If a Town sells a parcel of land at tax sale for more than the taxes, penalty, interest, collection fees and legal fees owed, and the property is not redeemed, the Town must turn over the funds received in excess of all expenses to the town

to the former owner of the property. If the town purchases property at tax sale and then later sells it for a profit the town must turn over the profit (after reimbursing the town for all of its expenses, lost taxes, etc. . .) to the delinquent landowner. The Vermont Supreme Court has held that public policy requires this. The town cannot be unjustly enriched or profit from the tax sale. *Bogie v. Town of Barnet et al.*, 129 Vt. 46 (1970)

- 17. 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 of 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.
- 18. Municipality Can Pay Taxpayer or Provide a Credit Against Future Tax When Taxpayer Wins Appeal.** If a taxpayer succeeds on appeal, and it is determined that he or she has been over-assessed, then he or she is entitled to a credit from the municipality. If the municipality has voted to collect interest on delinquent taxes, then the taxpayer 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.
- 19. No Reconsideration of Election of Officers.** 17 V.S.A. §2661 provides a method for reconsidering public questions and budgets by voters filing a petition with the legislative body. It does not permit reconsideration of the election of officers by petition. 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.) That requires the petitioner to 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.
- 20. Reconsideration Vote Must Be Held Within 60 Days of Petition.** When a selectboard or school board receives a valid petition requesting reconsideration of an Article voted at the annual town or school district meeting within 30 days after the meeting, the vote on the reconsideration must be held within 60 days of receipt of the petition. This statutory timeline does not leave room for dawdling over the warning or selection of a date certain. As with all special meetings, the warning must be posted 30 to 40 days before the meeting. We hope that town, school, and union school officials will all coordinate the setting of special meeting dates to minimize voter confusion.
- 21. Clerk Should Send Out Absentee Ballots For Reconsideration Vote To Those Who Requested Absentee For Original 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 have the opportunity to participate.
- 22. Adjourned Meeting Can Only Address Articles Warned For Original Meeting.** 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 that 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.



- 23. A town may vote to pay a salary or other compensation in lieu of fees and commissions to the collector of taxes and/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 collected by these officials must be turned into the municipal treasurer at least once a month.
- 24. Listers Do Not Have To Be Paid By The Town.** Vermont law provides that a town may vote to compensate any or all town officers for their official services. 24 V.S.A. § 932. However, unless the voters vote to compensate, or the law specifically sets the compensation for an official, a local official does not have the right to get paid for his or her service to the town. 24 V.S.A. § 931. If the voters don't specifically set compensation for an official who does not receive fees or salary under law the selectboard can set the compensation. 24 V.S.A. § 933. In the case of the listers for the town, no law sets or requires compensation for their services. While it is unusual for a town not to pay listers for their services, if the voters do not set the listers' compensation at a special or annual meeting of the town, the selectboard are not obligated to pay the listers for their services.
- 25. Listers Must Take Oath Before Taking Office.** The listers are one of the few officials with a specific oath for their office. 32 V.S.A. § 3431. Each lister must take and subscribe and file (for recording) in the town clerk's office this oath: "I, \_\_\_\_\_, do solemnly swear (or affirm) that I will appraise all the personal and real property subject to taxation in the town (or city) of \_\_\_\_\_, so far as required by law, at its fair market value, will list the same without discrimination on a proportionate basis of such value for the grand list of such town (or city), will set the same in the grand list of such town (or city) at one per cent of the listed value and will faithfully discharge all the duties imposed upon me by law. So help me God." (or, "under the pains and penalties of perjury.") The law provides that if a lister violates this oath, he or she will be guilty of perjury.

## Congratulations to Vermont's 2003 NASS Medallion Award Winners

- Attorney, Paul Gillies (not pictured)
- Williston Town Clerk, Deborah Beckett
- The Burlington Free Press



Secretary Markowitz congratulates  
Deb Beckett of Williston



Secretary Markowitz with representatives  
from the Burlington Free Press



# A Community Success Story from Middlesex



## Middlesex Operator's Manual Reveals Town's Inner Workings

“Who maintains this road?”  
“How do I make a motion at Town Meeting?”  
“Who do I call about my neighbor’s barking dog?”  
“Where can I get a cord of dry wood around here?”

The citizens of Middlesex now have all this information, and much more, at their fingertips. *The Middlesex Operator's Manual: A Citizen's Guide to Everything You Ever Wanted to Know About Your Town* includes town government information, details on local volunteer groups, churches, recreation opportunities, and more.

Middlesex’s back roads come to life in the pages of the Manual: a centerfold map reveals where Class 3 roads turn to Class 4, and a special “yellow pages” style business and service directory lists some 75 small business people who work from storefronts or home offices. The Manual was created by the Middlesex Town Meeting Solutions Committee, a group of volunteers that meets monthly to work on ideas for increasing civic participation in town meeting and in town issues.

“Political scientists tell us that citizen participation is linked strongly to community connections,” explained committee chair Susan Clark. “Communities really are healthier if neighbors know their neighbors. So we thought we’d gather as much useful information about Middlesex as possible between two covers.”

The Manual is designed to be “a keeper,” said Clark. “Just like you keep your car’s operator’s manual in your glove compartment, we imagine that people will keep this manual handy in their home, maybe by the phone.” Because information about town officers will change, the committee plans to create a brief annual update that people can insert into the Manual. The committee also hopes eventually to make the information available via a Middlesex web site. The Manual was written and produced by community volunteers, with printing donated by National Life. It was distributed to every home in Middlesex.

### Background:

At Middlesex’s Town Meeting in March, 2001, residents discussed the possibility of doing away with Town Meeting altogether, and switching to the Australian paper ballot system. Although many towns across Vermont have done so already, Middlesex residents were concerned that by losing their Town Meeting, the town would lose an important opportunity for face-to-face decision-making and local participation.

Ultimately, Middlesex voted to maintain the traditional Town Meeting format. However, citizens voiced their concern that many residents were not participating in the decision-making process. Since then, a group of volunteers, gathered at the request of the Selectboard and dubbed the “Town Meeting Solutions Committee,” has come together once a month to devise practical responses to this concern.

The *Middlesex Operator's Manual* is just one project of the Town Meeting Solutions Committee, which has also surveyed community residents, and hosted discussions. Additional projects of the Committee include exploring ways to make Town Meeting voting available to those who can’t physically attend the meeting; how to make Town Meeting more accessible and easier to attend; and how to make all local issues more interesting to all of the town’s residents—young and old, commuters, busy parents, and anyone who may feel their vote doesn’t make a difference.

If you would like more information please contact **Susan Clark** at 223-5824.



*If your community has a success story that you would like to share with our readers please email it to Sarah Alberghini at [salberghini@sec.state.vt.us](mailto:salberghini@sec.state.vt.us)*

# List of Services to Local Government

## A Note of Welcome

The Secretary of State's Office would like to congratulate and welcome those who are new or returning to municipal office! Please read through the list and be sure to let us know what we can do to help.

### Education and Training

- 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.
- On-Site 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 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.

### 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>



And don't forget to visit the municipal section of our website:

**<http://www.sec.state.vt.us/municipal/>**

## April 2003

### April 1:

- Last day for dog or wolf-hybrid licensing. V.S.A. 20§ 3581
- Base date for setting appraisal value and determining ownership of real and personal property. 32§ 3482
- Last day for Town Clerk to furnish Listers with transfer book for preceding 12-month period. 32§ 3485(a)

**April 2:** (22 days after warning; warning within seven days after election) Last day a run-off election may be held. V.S.A. 17§ 2682(e)

**April 3:** (Within 30 days of Town Meeting) Last day Legislative Body can accept petition signed by five percent of the registered voters requesting reconsideration or rescission of a Town Meeting article. V.S.A. 17§ 2661(b)

**April 15:** Last day for Selectboard to notify Commissioner of Social Welfare of appointment of Town Service Officer. V.S.A. 33§ 2102

**April 20:** Last day for return of personal property inventories to Listers. V.S.A. 32§ 4004

**April 25:** State Withholding Tax Return is due (*actual date by which return must be postmarked is shown on the return*) if reporting less than \$2500 per quarter; more than \$2500 requires monthly report. V.S.A. 32§ 5842

### April 30:

- Last day for Listers to receive applications for tax exemption due to disabled veteran status. V.S.A. 32§ 3802(11)
- Last day to file Form 941 (*Quarterly Withholding Return*) with the IRS.



**Turn the clocks ahead on  
April 6th!**

## May 2003

**May 15:** Last day for Town Clerk to remit to State Treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for an animal and rabies control program. V.S.A. 20§ 3581(f)

**May 30:** Memorial Day. V.S.A. 1§ 371



## Don't forget to register for upcoming BCA/JP Trainings in your area!

**Tuesday, April 1, 3:00 – 5:00 p.m.**

Killington Public Library (Next to Town Hall), Killington, VT

**Tuesday, April 1, 7:00 – 9:00 p.m.**

Springfield Town Offices, Springfield, VT

**Tuesday, April 8, 3:30 – 5:30 p.m.**

Williston Town Offices, Williston, VT

**Tuesday, April 8, 7:00 – 9:00 p.m.**

Montpelier City Hall, Montpelier, VT

Download the registration form from our website: <http://www.sec.state.vt.us/municipal/>  
or call Sarah at 802-828-2148.

See you there!



RETURN SERVICE REQUESTED

Redstone Building  
26 Terrace Street, Drawer 09  
Montpelier, VT 05609-1101  
802-828-2363  
[www.sec.state.vt.us](http://www.sec.state.vt.us)

Office of the Vermont Secretary of State  
April 2003

# Options

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