



Opinions



Office of the Vermont Secretary of State - www.sec.state.vt.us
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Message from the Secretary

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One of the challenges of being in elective office is the loss of personal privacy. It's not just the fact that I invariably get spotted by someone (often a reporter) whenever I run out to the supermarket wearing my oldest sweat pants; but unlike a person working in the private sector, information about my salary and benefits is part of the public record.

I have done pretty well insulating my kids from this lack of privacy (mostly by downplaying it) which was why my eighth grader came home from school hopping mad at me for not telling him that I had volunteered to take a pay cut. Apparently, in social studies they had been discussing current events and they talked about the state of the state budget and the fact that the Governor and I had voluntarily agreed to a five percent pay cut. He couldn't

understand why I would do something like this – especially since we were already paying for college tuition so things were already tight. But mostly, he did not want to be the last to know about it.

These are tough times for many Vermonters, and it is a tough time to be involved in running the government. We have to make difficult choices. We have to find ways to do more with less. A salary cut for the highest paid political appointees and elected officials is mostly symbolic – but it sends an important message – that in this economic climate we all need to be prepared to make sacrifices for the common good. While cutting salaries and cutting budgets is a short term solution, we should not overlook the bigger challenge of finding more efficient ways to make government work better for Vermont taxpayers.

Every day as I speak to Vermonters around the state I am reminded how insecure people feel about their immediate circumstances. I am also struck by the sense of optimism I hear – whether I am talking to local officials, retirees, farmers or business people. Perhaps it is the resonance of President-elect Barack Obama's message of hope and change. Perhaps it is just the fact that when the going gets tough Vermonters know how to tough it out. But most Vermonters are resilient. We know that with hard work, determination, and the willingness to act together for the common good we will get through these hard times.

At the start of this New Year it is more important than ever to take the time to count our blessings. In my life there is a great deal to give thanks for. I have a loving husband, three beautiful children who are happy and healthy, good friends, bright, energetic and committed staff, and, all of you who make serving as your Secretary of State an honor and a pleasure. Thank You!

Deborah L. Markowitz
Secretary of State

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Voice From the Vault

by Gregory Sanford

NOTE: As the new Vermont State Archives and Records Administration takes shape it is necessary to focus our limited resources on our core mission, which is to provide professional, standards-based guidance to public agencies on the management of their records. Consequently the difficult decision had been made to phase out some services, including reformatting (microfilm and a limited scanning program). Our reformatting unit will close down in early February. For those who are still using the service we will be providing additional information over the coming month. While programmatically the decision is sound, it is very difficult. Our reformatting staff has given years of good service to Vermont, often working with aging equipment and limited resources. For that service we extend our heartfelt thanks and best wishes.

Records Management, Then and Now

The new technology had "come to rank with the sulpha drugs, penicillin and electronics as one of the things which science has brought to make life more simple and pleasant." What was that new technology? Microfilm. The paean to microfilm quoted above is from the *First Annual Report of the Public Records Commission* released on September 1, 1944.

Microfilm had gained public awareness as the result of V-mail, the microfilming of correspondence between Americans in the armed forces and their friends and family back in the States. V-mail stood for "Victory mail." By "miniaturizing" letters the military was able to reduce the volume of mail that had to be transported. For example, thirty-seven mail bags, weighing 2,575 pounds, could be reduced to a single mail bag weighing 45 pounds.

The 1944 report went on to opine that "despite a certain romanticism which has clung to microfilm, there is no doubt that as an aid to the compression and preservation of records it has great possibilities. Furthermore, with technical advances resulting from war experimentation and with the accumulation of experience which ripens any new method, we will undoubtedly see improved instruments and methods, and lowered costs, resulting in spreading use of photography in archives work."

Okay, in my personal experience I don't recall attaching any romanticism to microfilm, nor do I recall it making life more pleasant. Still, I find the 1944 Public Records Commission report fascinating. I was reading it for context to our ongoing efforts of bringing the new Vermont State Archives and Records Administration (VSARA) into reality. Created on July 1st through the consolidation of the Public Records Division with the State Archives, VSARA is seeking to integrate the previously distinct archival, public records, and information management programs. We are also working to improve our services to agencies through active partnerships that can analyze the administrative and legal processes through which records are created.

It is interesting how closely our current vision parallels the vision of the early Public Records Commission. The commission, for example, supported what was then an emerging professional field. "Records administration is emerging as a specialized field, a body of experience in records management is being built up, centering in America at the National Archives in Washington; and records problems, everywhere akin but nowhere identical, can be treated in a systematic fashion." The commission's call for professional records staff and standards is echoed in VSARA's development.

The commission also supported active partnerships with agencies, sending staff to work with agencies in identifying and scheduling records according to their administrative and legal values. This had to be an active partnership since "officials busy each in his own department cannot be expected to devote to the records the sustained attention which the serious and complicated nature of the problems demands." Actively trying to understand the functions and activities of individual offices was essential because of "the spread of government functions from the general and the rudimentary to fields as specific and divergent as the hatching of trout and the vocational guidance of children." VSARA is seeking to re-establish the commission's vision of active partnerships through record analysts charged with working with agencies, primarily through our new Targeted Assistance Program (TAP).

While celebrating microfilm the commission was also aware of the limitations of applying technologies without establishing solid records management plans. "Before one starts, however, it is well to realize that the photographing of records of trivial content does not by magic make the records important and worthy of preservation. In a wave of enthusiasm it is quite possible to waste money in photographing trash. The photograph of records inaccurately filed, lacking clear finding devices and with important documents missing, does not permit ready and satisfactory reference."

The commission also recognized that microfilm was not an effective technology for semi-active records where additional material has to be added or existing records amended or deleted. "For certain files the necessity of adding material in sequence at a later date lessens the desirability of reel film," the commission cautioned. It elaborated that "to change the order of items once they have been filmed, or to insert items..., requires splicing which is possible but undesirable."

In our digital age the commission's cautions are often summarized as "garbage in/garbage out" and, as the volume of digital records explodes, many agencies are finding that insufficient or inconsistent metadata and other descriptive standards can make locating records difficult if not impossible. VSARA is working with the Department of Information and Innovation and others to address metadata and other issues.

While it is comforting to realize that sixty years ago the commission supported many of the initiatives we are currently undertaking, the 1944 report also occasions concerns. The commission's support for professionally trained staff actively working with agencies eroded over time as the records programs confronted declining resources and inconsistent high level support. Applying professional records and information management prior to employing technology also became inconsistent and too often microfilm was simply used to miniaturize increasingly voluminous records without an analysis of content or legal and administrative need. The filming of semi-active records reduced the staff to physically scratching off images of amended, sealed or expunged records from the film and, where appropriate putting the amended on a separate film, complicating research. It appears that a similar disconnect between record and information management and our use of digital technologies, including scanning, is occurring. Indeed, though we once hailed microfilm as gift of science, we have not reassessed it as a records management tool in a digital world. It is currently not uncommon for digital records to be printed out to allow for filming or even scanning. Instead we need to develop guidelines so we can manage digital records digitally.

And so, just as we have often urged others in this column to use government records for context we use the 1944 report as a guide and a caution. You can follow VSARA's work, from our Targeted Assistance Program to standards development to guidance on managing digital records by visiting the "managing records" section of our website at: <http://vermont-archives.org/records/>. We welcome your thoughts and comments.

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Opinions of Opinions

- 1. Ballot issues may be discussed during floor vote.** Vermont law was amended in 2008 to allow public discussions of ballot issues (other than election of candidates) to be permitted on the day of the annual meeting regardless of the location of the polling place. 17 V.S.A. §2640. This means that at March Town Meeting, voters will be able to discuss budget articles and other public questions even while voting on these ballot questions is taking place by Australian ballot in the same room or building.
- 2. Clerk may remove name of deceased candidate from ballot.** In towns using Australian ballots for election of local officers, if a candidate who has submitted a petition dies before the ballot is printed, the town clerk can remove the name from the ballot. If the result is that there are no candidates for that office on the ballot, a person must receive write-in votes of at least 30 or one percent of the checklist in the town in order to be elected. If no write-in candidate receives enough votes, then the selectboard must appoint to fill the vacancy until an election is held. 17 V.S.A. §2682(c) and 24 V.S.A. §963.
- 3. Clerk must announce the printing deadline for town meeting ballots.** In towns using Australian ballots for election of local officers, the town clerk must publicly announce the printing deadline for the ballots. 17 V.S.A. §2412. If a candidate submits a withdrawal after the withdrawal deadline, but before the printing deadline that was announced, the town clerk should notify the printer to remove the name from the ballot. (Book of Opinions, page 70.) If a candidate submits a withdrawal after the printing deadline, his name will remain on the ballot. The candidate can publicly announce his withdrawal and can encourage voters to make a different choice. If elected, the candidate can resign and the selectboard would then fill the vacancy until the next election is held.
- 4. Selectboard may submit a decomposed budget for vote.** As the result of a court case last year the legislature revised state law to make it clear that a budget may be presented to the voters in one or more articles. As a practical matter this would permit the selectboard or school board, or the voters by petition, to carve off pieces of the budget for individual vote at the annual meeting. 17 V.S.A. § 2680(c).
- 5. No vote is required to permit selectboard to apply for or spend grants and gifts.** In 2007 the legislature amended state law to give selectboards the ability to apply for grants and to expend grants and gifts without requiring them to go back to the voters for permission. This change was necessary since the town budget provides the board with the authority to spend. Consequently, a board could not spend grants or gifts without a vote providing them with the additional spending authority. The new law provides that "The selectboard may apply for grants and may accept and expend grants or gifts above those which are approved in the town budget." 17 V.S.A. § 2664.

- 6. Board may meet in deliberative session so long as final decision is written.** A board may meet and make its decision in deliberative session so long as it is acting as a quasi-judicial body, and the decision of the board is in writing. The decision should include findings (the facts that the board believes are compelling) and the conclusion. It should also name who has participated in making the decision, indicating those who may have dissented. A deliberative session is not an "executive session" from which the public is excluded, but where no decisions can be made; rather, it is a total exemption from the open meeting law. And, unlike the executive session, in deliberative sessions the board DOES take action and DOES make decisions.
- 7. Budget committee requires public meeting.** The committee appointed by the selectboard to prepare a proposed budget for the board's review is a public body subject to the open meeting law. This means that the committee must publicly announce its meetings, keep minutes and give the public who attend a reasonable opportunity to be heard. 1 V.S.A. §§ 310, 312.
- 8. Budget committee may act without a quorum.** A budget committee appointed by a board may act without a quorum unless the board or municipal charter provides otherwise. Vermont's quorum rule requires that "when joint authority is given to three or more, the concurrence of a majority of such number shall be sufficient and shall be required in its exercise." 1 V.S.A. § 172. Because the budget committee provides only a recommendation to the selectboard, this quorum requirement will not apply.
- 9. Towns may vote a specific budget or vote a tax rate.** Vermont law gives the selectboard a choice when it formulates its budget for action at town meeting. 17 V.S.A. § 2664 provides that a town must "vote such sums of money as it deems necessary for the interest of its inhabitants and for the prosecution and defense of the common rights." The law permits the board either to "express in its vote the specific amounts or the rate on a dollar of the grand list, to be appropriated for laying out and repairing highways and for other necessary town expenses." We recommend that towns vote the specific amount at town meeting rather than the rate on the dollar of the grand list, since the grand list will likely change between the date of the vote and the date the selectboard must set the tax rate.
- 10. Selectboard and school board draft budgets to propose to voters.** One of the selectboard and school board's most important duties is to draft budgets. This budget is included in the warning and is then voted at the annual meeting. In most towns the boards ask for input from the various departments. However, the ultimate decision about what to put before the voters for a vote is up to the selectboard or school board.
- 11. Fire department may petition for additional funds.** In one town the municipal fire department was not satisfied with the selectboard's budget. In their free time (not during work hours) the fire department brought a petition of five percent of the voters for an additional appropriation. (If the budget was voted on the floor they could have simply moved to amend the budget.) Voter approval of the additional appropriation in effect overrules the selectboard's budget. Note that there is an argument that the selectboard would still have authority to withhold funds allocated to the department in the selectboard's budget as the budget is authority to spend – not a requirement to spend. However, if the budget was amended on the floor, or if the budget line items are voted individually, the board would be bound to spend the money appropriated for the fire department.
- 12. Only social service agencies that serve the community may request special appropriations from the town.** The general rule is that a town may only spend taxpayer dollars for social service agencies that serve the community. According to 24 V.S.A. § 2691 a town or village may "appropriate such sums of money as it deems necessary for the support of social service programs and facilities within that town for its residents." Note that, despite the statutory language, the Vermont Supreme Court has held that social service agencies physically located outside the municipality may be considered to be social programs within the village or town if the agency serves the residents of the municipality. *Addison County Community Action Group v. City of Vergennes*, 152 Vt. 161 (1989) (this case also extended § 2691 to cities).
- 13. Social service agency does not have to petition if selectboard agrees.** An organization's request for a town appropriation can be placed on the ballot in one of two ways. An agency can bring a petition, signed by five percent of the voters, to the selectboard by the 40th day before the date of the meeting. 17 V.S.A. § 2642(b). In the alternative, the selectboard may, on its own motion, include in the warning appropriations for non-profits that serve the town. Some selectboards have an established policy about when it will include an appropriation request on the warning without petition. A typical policy is to automatically place on the warning the previous year's appropriations. In these towns, any non-profit that had not previously been given funds by the town, or an organization that wishes an increase in funding must still petition the town to get on the ballot.
- 14. Auditors must be given access to records.** Town auditors must meet at least 25 days before each annual town meeting to examine and adjust the accounts of all town and town school district officers and all other persons authorized by law to draw orders on the town treasurer. 24 V.S.A. § 1681. However, many auditors begin their work in early January. The law provides that at any time in their discretion, town auditors may, and if requested by the selectboard, must, examine and adjust the accounts of any town officer authorized by law to receive money belonging to the town. Any town officer who willfully refuses or neglects to submit his or her books, accounts, vouchers or tax bills to the auditors or the public accountant upon request, will be ineligible to reelection and will be subject to possible fines or penalties. 24 V.S.A. § 1686.
- 15. Auditor meetings must be noticed as public meetings.** Meetings of town auditors must be announced to the public as a special meeting of the board in accordance with the requirements of the open meeting law. 1 V.S.A. § 312. Town auditors may perform merely clerical functions outside of an open meeting (ie. checking accounts, reviewing books, etc. . .) but best practice is to notice a public meeting of the board whenever a quorum of the board meet to perform auditing functions.
- 16. Town may hire accountant in lieu of elected auditor.** Municipalities may vote to eliminate the office of auditor. In such a case the town must hire a public accountant to perform the duties of the town auditors. 24 V.S.A. § 1690.
- 17. Selectboard not bound by policy of previous board.** The selectboard may reconsider its road policy whenever it feels it is necessary. A board is not bound by a previous policy and may change it to reflect what the board believes is the best interest of the community. A person who lives on a class four road has no right to continued plowing even if the road has been plowed in the past.
- 18. The selectboard may construct snow fence to prevent obstruction of highway.** When the selectboard determines that town road is liable to be obstructed by snowdrifts unless a snow fence is erected on land adjoining the highway, it may give the landowner notice and hold a hearing for the owner to discuss the matter, and then they can go on the private property to build and maintain the fence for the winter months. 19 V.S.A. § 927. Note that the selectboard may also require a landowner to remove a fence for the winter if it can be done easily, in order to prevent the town highway from being obstructed by snowdrifts as a result of the placement of the fence. 19 V.S.A. § 925. In both cases the board must follow statutory procedures found in 19 V.S.A. § 923 of this title for giving the landowner and others notice, inspecting property, determining need, awarding damages and satisfying appeals.
- 19. Snowmobiles may only cross plowed roads in unobstructed locations.** Vermont's motor vehicle law provides that a snowmobile may not be operated across or on a plowed public highway unless "the crossing is made at an angle of approximately 90 degrees to the direction of the highway and at a place where no obstruction prevents a quick and safe crossing; and the operator brings the snowmobile to a complete stop before entering the traveled portion of the highway; and the operator yields the right of way to motor vehicles and pedestrians using the highway." Note that in order to cross a public road the snowmobile operator must be 16 years of age or older. Or if over the age of 12, but under the age of 16, the operator must be under the direct supervision of a person 18 years of age or older. 23 V.S.A. § 3206.

20. Snowmobiles may use unplowed public highways. 23 V.S.A. § 3206 provides that a snowmobile may run on unplowed highways if the town road has been opened to snowmobile travel by the selectboard, and the road is so posted by the town. Snowmobiles may also use the unplowed portion of the highway right of way so long as the operator is not closer than five feet from the plowed portion. The selectboard should adopt a clear winter use policy so that all landowners and snowmobile users know what roads may be used in the winter.

In our monthly Opinions, we provide what we believe the law requires based upon our legal judgment, years of observing Vermont's local government practices, and Vermont Court decisions. This information is intended as a reference guide only and should not replace the advice of legal counsel.

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Civics Behind the Scenes

by Missy Shea, Civics Education & Vote Outreach Coordinator

January is the month for resolutions. On New Year's Eve, we make promises to ourselves, often focused on our physical and emotional health. As the ball drops in Times Square, we whisper pledges we'll undertake in the coming year - "I'm going to lose ten pounds," "I'm going to give up caffeine," or "I'm going to visit my mom more often." Starting with ourselves is a good first step, but what about the future health of the country?

I recently attended the Vermont Alliance for the Social Studies Annual Conference in Manchester. I enjoyed a brief but lively discussion with several folks about the concept of developing a local, or statewide, assessment in civics. In other words, create an instrument to measure what kids know about what it means to be a citizen of Vermont, of the United States. The quick consensus of the group at hand was that it would be virtually impossible. After all, we are talking about a group of professionals who can't agree whether they should be called history teachers or social studies teachers. How could they ever buy into a common understanding of what it means to be a good citizen? What knowledge, skills, behaviors would make the cut? Which would be left off the list? A daunting task, for sure, but one still worth pursuing.

In a recent article titled "Getting Narrower at the Base: The American Curriculum After No Child Left Behind", CIRCLE (*The Center for Information and Research on Civic Learning and Engagement*) found that, while the cause of the narrowing curriculum may predate NCLB, it is clear that the amount of time and attention being paid to civic education in schools is shrinking.

CIRCLE recommends that legislators, educational administrators, teachers, parents, and even students themselves take a look at the ways the American curriculum has changed since the 1980s and 1990s. One of those significant changes is the civic mission of schools. The article reminds us that: "The purpose of schools is not (only) to prepare workers, but also to create an active and egalitarian democracy. That mission requires widespread literacy and numeracy. But it also requires specific knowledge of history, government, social issues, and current events. We are losing those elements of the curriculum."

I'm going to make it one of my New Year's resolutions to stay the course in advocating for civic education in our schools - "I'm going to draft a list of at least some of the knowledge, skills, and behaviors it takes to be a good citizen."

For more information about the Secretary of State's Office's Civics Programs

Visit www.sec.state.vt.us or contact Missy Shea at 802-828-1296

or email mshea@sec.state.vt.us

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Tip of the Month

Mark your calendar for the Town Officers Education Conferences!

The 2009 Town Officers Education Conferences have been scheduled. Workshops will be offered on a variety of topics of interest to municipal officials, including local land use officials.

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

These events are sponsored by the UVM Extension Service.
For more information contact Mary Peabody at 802-223-2389
or email at mary.peabody@uvm.edu

Please send your Tip of the Month to John Cushing of Milton at jcushing@town.milton.vt.us or call him at 802-893-4111.

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Quote of the Month

**Life is a grindstone.
Whether it grinds us down or polishes us up depends on us.**

— **Thomas L. Holdcroft**

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2009 Vermont Centennial Business Awards

Is there a business in your community that has operated continuously in Vermont for 100 years or longer? Vermont Secretary of State Deb Markowitz, in partnership with the Vermont Chamber of Commerce and the Vermont Business Magazine, is seeking applicants for the 2009 Vermont Centennial Business Awards. Recipients will be honored at a formal ceremony in the spring. This program began in 2004 and so far over 100 Vermont businesses have been honored.

To learn more about the awards, view a list of recipients, or download an application, visit our website at

http://www.sec.state.vt.us/centennial_business.html

or contact Ginny Colbert at 802-828-2148. Deadline for applications is **January 16, 2009**.

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Upcoming Events

Justice of the Peace Training

Wednesday, January 14, 2009

Sponsored by the Vermont Secretary of State's Office

Location: Williston Town Hall
Time: 5:00 p.m. to 6:30 p.m.
Contact: To register, contact your local town clerk.
Price: \$25 per person (\$50.00 for three or more attendees from the same town)

This training will provide an overview of the duties and responsibilities of justices of the peace with special emphasis on the tax appeal and tax abatement process. This same training will be offered again in the spring at additional sites. For more information contact Ginny Colbert at 802-828-2148. Space is limited.

Justice of the Peace Training

Thursday, January 29, 2009

Sponsored by the Vermont Secretary of State's Office

Location: Montpelier City Hall
Time: 5:00 p.m. to 6:30 p.m.
Contact: To register, contact your local town clerk.
Price: \$25 per person (\$50.00 for three or more attendees from the same town)

This training will provide an overview of the duties and responsibilities of justices of the peace with special emphasis on the tax appeal and tax abatement process. This same training will be offered again in the spring at additional sites. For more information contact Ginny Colbert at 802-828-2148. Space is limited.

Town Meeting Tune-up

Thursday, February 26, 2009

Sponsored by VLCT Municipal Assistance Center

Location: Capitol Plaza Hotel, Montpelier
Contact: Amanda Moshinskie (info@vlct.org)
Phone: 802/229-9111
Fax: 802/229-2211
Price: TBA

A parliamentarian's paradise, this annual workshop is designed for moderators and selectboard members, both seasoned and new. It will focus on the statutory requirements for town meeting, Robert's Rules of Order, and best practices for making it through Town Meeting unscathed.

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Municipal Calendar

January 2009

1 - New Year's Day. V.S.A. 1 § 371(a).

2 - (60 days before Town Meeting) Last day to warn the first public hearing if a charter adoption, amendment, or repeal is to be voted at Town Meeting. 17 V.S.A. §§ 2641(a), 2645(a)(3).

7 - (First Wednesday after the first Monday of January) Legislature reconvenes. Vermont Constitution Ch 11 § 7.

15 - Last day for tax collector to deliver unpaid real and personal property tax lists to town treasurer. 32 V.S.A. § 5162.

15 - Last day for town clerk to remit to state treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for a rabies control program. 20 V.S.A. § 3581(f).

19 - Martin Luther King, Jr.'s Birthday. 1 V.S.A. § 371(a).

22 - (Not less than 40 days before Town Meeting) Last day to file petitions signed by at least five percent of voters with town clerk for articles to be included in Town Meeting warning. 17 V.S.A. § 2642(a).

22 - (40 days before Town Meeting) First day for the legislative body to warn the meeting by posting the warning and notice in two public places and in or near the town clerk's office. 17 V.S.A. §§ 2641(a), 2642.

22 - (40 days before Town Meeting) Last day for board of civil authority to designate polling places and, if necessary, divide the checklist according to geographic boundaries. 17 V.S.A. § 2501(a).

22 - (10 days before first public hearing) Official copy of proposed charter amendments must be filed in town clerk's office if vote is to be taken on Town Meeting Day. 17 V.S.A. § 2645(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.

26 - (Sixth Monday before election) 5:00 p.m. deadline for filing with the town clerk nominating petitions for town offices to be voted on by Australian Ballot. 17 V.S.A. § 2681(a).

27 - (Within 24 hours of receipt) Town Clerk must return nominating petitions found not to conform, stating in writing the reasons why they cannot be accepted. 17 V.S.A. § 2681(e).

27 - Last day for auditors to post 10 days notice of their meeting to examine town accounts. 24 V.S.A. § 1681.

28 - (Wednesday after filing deadline) 5:00 p.m. deadline for candidates to file written consent for the candidate's name to be on the ballot. 17 V.S.A. § 2681(a).

28 - (Wednesday after filing deadline) 5:00 p.m. deadline for a person to withdraw after he or she has consented to be nominated. 17 V.S.A. § 2681(d).

28 - (Wednesday after filing deadline) 5:00 p.m. deadline for candidates to file supplementary petitions if initial petition was not accepted. 17 V.S.A. § 2681(e).

30 - Last day for town clerk in municipality with fiscal year ending December 31 to publicly disclose fees kept as compensation for that fiscal year. 24 V.S.A. § 1179.

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

31 - Last day to mail W-2 Withholding Forms to employees.

February 2009

1 - This is the last day that the warning and notice for town meeting may be posted (30 days before the election). 17 V.S.A. §§ 2521(a) and 2641(a)

1 - Checklist must be posted in two or more public places in the town in addition to being posted at the town clerk's office in towns with over 5,000 population. In towns with less than 5,000 population, the checklist must only be posted in one place in addition to the clerk's office. 17 V.S.A. §§ 2141, 2521(a)

1 - Deadline for tax collector to turn over moneys collected and settle accounts with town treasurer. 24 V.S.A. § 1532

2 - Last day to hold first public hearing on charter amendments if article is to be voted at town meeting. 17 V.S.A. §§ 2645(a)(3), 2103(13)

2 - Last day for listers for file corrected grand list for preceding year in order to render it valid. 32 V.S.A. § 4112

2 - First day for town clerk in towns with at least 5,000 registered voters to direct two election officials to open outside envelopes, sort, and check absentee ballots. 17 V.S.A. § 2546(a)

5 - On or before February 5, delinquent tax collector must deliver bound receipt books for the preceding year to town auditors for their audit. 32 V.S.A. § 5137

6 - (25 days before Town Meeting) Auditors must meet by this date to examine and adjust town finances. 24 V.S.A. § 1681

6 - (25 days before Town Meeting) Town officers must settle accounts with auditors to be eligible for re-election. 24 V.S.A. § 992

10 - Last day for any municipality that has enacted special weight limits, which are other than state legal limits for highways and bridges, to file complete copy of the limitations with the Department of Motor Vehicles. 23 V.S.A. § 1400b(a)

10 - Last day for legislative body to file with town clerk annual statement of description and measurement of all Class 1, 2, and 3 town highways then in existence, including special designation. 19 V.S.A. § 305(b)

11 - In Australian ballot towns, ballots for local officers and local public questions shall be prepared by the town clerk and available not later than 20 days before the election. 17 V.S.A. § 2681a(a)

11 - First day for legislative body to post warning for public informational hearing (to be held on or after 2/21/09) on any public question to be voted by Australian Ballot at town meeting. 17 V.S.A. § 2680(g)

17 - (At least two weeks before Town Meeting) Town clerk must have liquor ballots printed if liquor issue is on town meeting agenda and if town does not use Australian Ballot. 17 V.S.A. §§ 161, 163

20 - Last day for legislative body to post warning for public informational hearing (to be held on or before 3/02/09) on any public question to be voted by Australian Ballot at town meeting. 17 V.S.A. § 2680(g)

21 - Last day to post sample ballots in the same places as the warning, notice, and checklist (not later than 10 days prior to the municipal election). 17 V.S.A. § 2522(a)

21 - Selectboard must mail or otherwise distribute town meeting warning in annual town report by this date to avoid publishing warning in newspaper (at least 10 days before town meeting). 17 V.S.A. § 2641(b)

21 - Voting machines must be tested using official ballots that are clearly marked "test ballots" (at least 10 days before the election). 17 V.S.A. § 2493(b)

21 - First day for legislative body to hold public informational hearing on any public question to be voted by Australian ballot at town meeting. 17 V.S.A. § 2680(g)

21 - (At least 10 days before Town Meeting) Auditors' report of the findings of the public accountant employed in accordance with 17 V.S.A. § 2651b, must be distributed. 24 V.S.A. § 1682

23 - During the eight days preceding election day, and on election day, the clerk shall divide the list of ill and physically disabled early or absentee voters into as many equal parts as there are pairs of designated justices, and deliver those lists to the justices, together with early or absentee ballots and envelopes. 17 V.S.A. § 2538(b)

23 - A local candidate who has made expenditures or accepted contributions of \$500 or more shall file a campaign finance report ten days prior to the election. 17 V.S.A. §§ 2103(13), 2822

25 - Last day, until 5:00 p.m., to apply for addition to the checklist to vote at town meeting. Town clerks' offices must be open from 3:00 p.m. to 5:00 p.m. to accept applications. 17 V.S.A. §§ 2103(13), 2144(a)

25 - Last day, until 5:00 p.m., for people who are not eligible to register by this date but who will be eligible by election day to file a written notice of intent to apply with the town clerk and to request an early or absentee ballot. 17 V.S.A. §§ 2103(13), 2144(b) and (c)

25 - Last day to receive a request for an application for addition to the checklist accompanying an early or absentee ballot request. 17 V.S.A. §§ 2103(13), 2532(b) and (c)

26 - Town meeting warning must be published in newspaper by this date if town report has not been distributed otherwise (five days before the meeting). 17 V.S.A. § 2641(b)

26 - Last day for town clerk to forward to the board of civil authority a list of voters added to the checklist (at least five days before town meeting). 17 V.S.A. § 2144b(d)

26 - (Five days before Town Meeting) Treasurer must settle accounts with auditors. 24 V.S.A. § 1578

28 - Last day for the board of civil authority to designate pairs of justices of the peace, assuring a political balance in each pair, to deliver early or absentee ballots to ill and physically disabled voters (not later than three days prior to the election). 17 V.S.A. § 2538(a)

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

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