



Opinions

Office of the Vermont Secretary of State

Vol. 11, #10

November 2009

Vermont Public Service Awards

Nomination information on page 8

Quote of the Month

The best way to find yourself is to lose yourself in the service of others.

Mahatma Gandhi

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A Message from the Secretary

There is nothing more important to teach our kids than the value of service — whether it is helping out at home, lending a hand to a neighbor, volunteering in public office or serving our country. That is why I traveled down to the Cavendish Town Elementary School to visit with 3rd, 4th and 5th grade students who stayed up all night to raise money to help our National Guard families. The students were proud to have raised over \$1,500 for the National Guard Charitable foundation as part of our new *Service-for-Service* program.



Last spring, after the announcement that over 1,500 Vermont guard soldiers would be deployed overseas in 2009, my office began fielding questions from schools and other organizations on how they could provide support to these soldiers and their families. Almost every Vermont community will be directly impacted by the call-up and many Vermont schools will have students who have a family member overseas. Programs that offer support to guard families are important insofar as they provide needed assistance and offer some assurance to our soldiers that their community will be supporting their families back home. That is why we created the *Service-for-Service* program.

Service-for-Service is a service-learning program that links schools with guard families. The concept is to provide assistance to families through direct service such as babysitting, stacking wood, mowing lawns, or by raising money to purchase needed items for guard families. *Service-for-Service* helps students appreciate the sacrifices being made by our deployed National Guard men and women and their families, and gets them to think about ways they can make a difference.

One of the things that makes Vermont so special is that we help each other out when times are tough. And we know that students who have opportunities to practice the skills of civic engagement will be more likely to be active citizens in the future. That is why we are hoping that every Vermont school participates in the *Service-for-Service* program.

To learn more about the *Service-for-Service* program and to find out what schools are doing around the state check out our website at http://www.sec.state.vt.us/kids/service_for_service.html

Deborah L. Markowitz, Secretary of State

Voice from the Vault

by Gregory Sanford, State Archivist

Vermont's Economic Bill of Rights, 1944

“An abundant life to us means the right food, housing, clothing, education, medical care, vacations and other recreation for all people who are willing to give as well as to receive... We feel that the purpose of a social security program, in so far as that is humanly possible, should be the liberation of man from the fear of want and of insecurity. In no true democracy should any substantial portion of the human personality be forced to live weighted down by such fears.”



Thus opined a 1944 committee charged with proposing a “social security program for rural Vermont.” The committee was, in turn, part of the Vermont Rural Policy Committee which was planning for post-war Vermont. The social security committee consisted of three remarkable Vermonters: Arthur Packard, the long-term head of the Farm Bureau; the Rev. A. Ritchie Low of Johnson; and rural sociologist Robert M. Carter of UVM’s Agricultural Experiment Station.

Committee members tied their understandings of a “true democracy” with a belief that we must live our lives in accordance with “Christian ideals.” While this sounds jarring in the context of our current, multi-cultural society, the committee unabashedly felt that if Christian ideals always stood “first in our own lives, then we are safe to strive for abundance in more material things. To this end we urge our fellow Vermonters to associate themselves with the local church of their choice. In this way we shall more firmly take hold of those things that are abiding and eternal.”

Another, unstated, inspirational source may have been President Franklin D. Roosevelt’s 1941 “Four Freedoms” speech (which also inspired Norman Rockwell’s famous paintings) and his 1944 proposal for an “economic bill of rights.” Vermont was at the time the most Republican state in the nation; only Maine and Vermont never voted for FDR. And yet echoes of the four freedoms and the economic bill of rights can be heard in the committee’s report. FDR, for example, asserted

that “We have come to a clear realization of the fact that true individual freedom cannot exist without economic security and independence;” this was the social security the sub-committee envisioned.

To achieve social security the committee recommended that:

- “An adequate supply of food of the kind and quality prescribed by our nutritionists is essential.”
- “Minimum needs for the individual in the way of shelter, clothing and fuel must be provided.”
- “Regardless of their economic status our men, women, and children must be assured medical, nursing, and hospital attention.”
- “Our present unemployment insurance laws should be extended to embrace the remainder of Vermont’s working population, and would include our agricultural workers, domestic workers, the self-employed, and other groups.”
- The social security system should be extended so that “a contributory system may provide the aged with some assurance that they may live out their days without becoming a burden upon their children, or even a public charge.”
- “A measure of leisure should be assured every worker in every line of work without discriminating against any occupation.”
- “Financing of the proposed...measures would be accomplished by contributions, often called taxes, from both employers and employees.”

The report is not only remarkable in the scope of its recommendations but also offers insights into archival management and archives-based research. The Vermont Rural Policy Committee's post-war planning reports are in record series PRA-068, Commissioner of Agriculture records, 1933-1961. The four boxes in this series obviously are not a comprehensive record of the commissioner's office for those 28 years; indeed, they do not contain a complete record of the Rural Policy Committee (archival record series can be searched at <http://vermont-archives.org/research/database/series.asp>).

How did these records reach the safe harbor of the then Public Records division, but not other commissioner records that might be archival? Our administrative files do not provide that information. This begs the larger question of how appraisal decisions are made about what is archival and what is transitory. The new combined archival and records management program is trying to make those decisions more transparent and as we develop record schedules they are posted on our website under "Managing Records" (<http://vermont-archives.org/records/>).

The incompleteness of the record underscores the reality that researchers should always check for related records in other repositories. For example, Special Collections at UVM has Rural Policy Committee records, as well as records on Arthur Packard and Robert Carter. Even within our records a researcher would have to examine legislative, gubernatorial and other series to see which, if any, of the social security recommendations were debated or enacted. Researchers would need to also examine national records, such as FDR's economic bill of rights, or, more generally, records documenting the New Deal/World War II context when many turned to government to solve larger social issues.

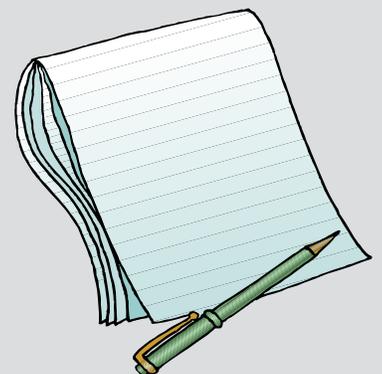
This in turn suggests that Vermont repositories, which have traditionally acted independently, should consider ways to coordinate collecting policies, coordinate how we describe records to make cross-institutional searches easier, etc. Some steps have been taken in this direction, but more needs to be done.

Too often the processes of records and archival management are not fully realized by researchers. There is not a complete understanding of how records end up in repositories or of decisions about how to describe records, or how (or if) information about records are made available. Archival public records are often described as tools to achieve government transparency; we must begin to make our own processes more transparent as well.

To read the full social security report, visit our website at: <http://vermont-archives.org/research/spotlight/records.htm>.

Tip of the Month

This month's tip comes from the Town of Colchester. Take your unused election ballots to a local printer to have them chopped into note pads. They can gum the edges very inexpensively and then you can have notepads of all sizes. It's cost efficient and environmentally friendly!



If you have a tip to share, contact Alison Kaiser at akaiser@townofstowe.vermont.org

Opinions of *Opinions*

by Secretary of State Deb Markowitz

1. What is tax abatement? Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty (collection fees) and interest. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations. The board is never required to grant a particular abatement. However, the board may not grant abatement in all cases. It only has the power to grant abatement if it finds that the taxpayer falls within the statutory criteria of 24 V.S.A. §1535. A board may abate property taxes “in whole and in part” and penalty and interest only as proportional to any amount of tax abated.

2. Tax abatement is not a tax appeal. Tax abatement differs from a tax appeal in that the subject of the hearing is taxes, not assessment of property. A decision of the board of abatement will not affect the assessment of the property, and the board of abatement is not limited to considering abatement for the current year’s taxes, penalties and interest – but can abate taxes for as far back as it finds appropriate. 24 V.S.A. §1535. Also, the board for the abatement of taxes is a different body from the board of civil authority (the board that determines tax appeals). See 24 V.S.A. § 1533.

3. There are no deadlines for abatement. Because abatement proceedings provide an equitable remedy (they are there to prevent an injustice from occurring,) there are no deadlines for making a request for a hearing before the board of abatement, and there is no deadline by which the board of abatement must meet to consider abatement. It is a good practice to schedule abatement hearings on a regular basis (or simply, when requests are received) since quick action can help prevent an unnecessary accrual of penalties and interest.

4. There is no limit on who may request abatement on behalf of a taxpayer. The law does not limit who may request tax abatement on behalf of a taxpayer. It is not unusual for a lister, delinquent tax collector or a family member to make a request on behalf of a taxpayer; however, in most cases it is the taxpayer him or herself, or a person who has a legal interest in the property who requests an abatement of taxes. Generally it is important to have the taxpayer involved for an abatement request to be successful since they will have access to information that will be important for the board to consider when making its decision.



5. Public has a right to be heard at open meeting. Public boards must allow the public reasonable opportunity to express its opinion on matters considered by the public body during the meeting, subject to reasonable rules established by the chair. 1 V.S.A. §312(h) Vermont law makes it clear that a board cannot eliminate all public comment; however, it does not clearly articulate the limits of the board’s control over public comment. Not surprisingly, boards and citizens may differ in interpreting how much comment and what type of rules provide “reasonable opportunity” to participate. What makes it even more challenging is that the appropriateness of the rules governing participation may change depending upon the matters under consideration by the board. At a minimum, we suggest that the board chair should articulate the procedures for public comment and the board’s rationale for the procedures at the beginning of each open meeting.

6. Town caucuses for the purpose of political party reorganization require filing with town. Most major parties held their town caucuses in September or early October and county caucuses are now occurring. Some minor party town caucuses occur later in the fall. All political parties must have all caucusing completed and paperwork filed by January 1, 2010. Part of the process requires the town party to file copies of a certificate of member and officers, the notice calling the meeting, and a copy of the newspaper notice calling the meeting (for towns with a population of 1,000 or more) with both town clerk and the Office of the Secretary of State. 17 V.S.A. §§ 2301-2320.

7. Board must decide how it sets meeting agendas. There is no law that sets out how a board is to determine its meeting agenda. The law only requires that some agenda be made available to the public prior to a regular meeting of the board, and that when publicly noticing a special meeting one must articulate the purpose of the meeting. 1 V.S.A. § 312. The board should establish how the board’s agenda is to be determined so that every board member has an opportunity to provide input into the agenda.

8. Town can require property owners to connect to public sewer system. 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.

9. Interest on overdue water or sewer bills can only be charged if approved by voters. 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.

10. A “special assessment” may help a community provide services which benefit a limited area of a municipality. A town that wishes to provide special services to a particular area of town, such as water or sewer services, may use either a special assessment or may create a fire district. The creation of a fire district under 20 V.S.A. § 2481 et seq. may allow more flexibility for ongoing operation of systems, but when there is a specific public improvement which needs to be made that will not have significant operating costs or whose costs are predictable and stable over time, a special assessment may be a much simpler approach. 24 V.S.A. § 3251 – 3256. It makes sense for the selectboard and interested residents to explore both options, before selecting the one that best fits the specific project.

11. Some local officials do not have to be residents. In most cases, in order to be elected or appointed to serve in local office you must be a voter in that municipality. However, the law does not require assistant treasurers or assistant clerks to be residents of the communities where they serve. In addition, the town clerk or treasurer can serve as clerk or treasurer of a village even if they are not a resident of the village. A town tax collector can serve as an incorporated school district collector even if not a resident of the district. There is also no residency requirement for appointment to town planning and zoning boards or for election as a library trustee. However, for the planning commission, at least a majority of the members must be residents of the town.

12. Record custodian does not have to fax records or do research. The public records law in 1 V.S.A. §315-318 provides that custodians of public documents must make documents available to the public for inspection and copying during reasonable hours. The law does not require that the custodian fax copies of documents to anyone, or require that the custodian conduct research to find documents.

13. Clerk appoints and removes assistant. The law provides that after his or her election, a town clerk must appoint one or more assistant clerks. The clerk is held responsible for the acts of the assistants, and these assistants retain their appointment until the clerk revokes it or a new clerk is elected. 24 V.S.A. § 1170. This means that the assistant serves at the will of the clerk and is generally not subject to the personnel policies of the town – particularly insofar as they cover the hiring and firing of employees of the town. (To prevent unnecessary suit the personnel policies should reflect this special legal status.)



14. Clerk who is temporarily absent is still responsible for his or her office. In one town a clerk will be unable to work for a month or more. This temporary absence is not, alone, a resignation from office. Rather, the law provides that in the clerk’s absence the assistant clerk should be responsible for performing the duties of the office. 24 V.S.A. § 1170. Note that unless the clerk’s salary is voted as an hourly rate she is entitled to her entire salary even if she is out of work for an extended period of time.

15. Assistant treasurer stands in when treasurer is ill or absent. An assistant treasurer, during the temporary absence or disability of the treasurer, must perform the duties of treasurer. The treasurer is still held responsible for the acts and omissions of an assistant appointed by him or her. Note that if the treasurer does not appoint an assistant the selectboard can make written request for him or her to do so, and if the treasurer fails for ten days to appoint an assistant the selectboard may appoint an assistant treasurer and may revoke the appointment at any time. The treasurer will not be liable for the acts or omissions of an assistant that was appointed by the selectboard. 24 V.S.A. § 1573.

16. Town clerk can serve as village clerk. The law permits the same person to be elected to serve as town clerk-treasurer and also as village clerk-treasurer. There is no statutory conflict and in many situations each municipality benefits from the knowledge and experience of the candidate who has already served in one of the positions.

17. Town treasurer cannot resign as school treasurer. 16 V.S.A § 426 provides that “the town treasurer shall be treasurer of the town school district unless, by vote of the town school district a town school district treasurer is elected.” This means that the treasurer cannot decide to resign as school treasurer – but remain town treasurer. Unless the school district elects a treasurer, the town treasurer must perform the school treasurer duties.

18. Investment of funds is a joint responsibility. While the treasurer has control over the accounts of the town, how and where to invest the money (including decisions as to what bank to keep the town accounts in) are a joint responsibility of the treasurer and the selectboard. 24 V.S.A. § 1571(b) provides that “moneys received by the town treasurer on behalf of the town may be invested and reinvested by the treasurer with the approval of the legislative body.”

19. Executive session can include people who are not board members. Vermont law permits a board to go into an executive session to discuss a variety of matters. 1 V.S.A. § 313(b) provides that “attendance in executive session shall be limited to members of the board . . . and in the discretion of the public body, its staff, clerical assistants, its legal counsel and persons who are subjects of the discussion or whose expert information is needed.”

20. Board cannot eject member from executive session. In one town a dissenting member of the board routinely informed the public and press about what was discussed during their executive session. There is no way the board can prevent this from occurring. Although the board can publicly express its displeasure, the law does not permit the board to exclude or eject one of its members from a meeting. 1 V.S.A. § 313(b)

21. Board may draw orders without quorum in some cases. Vermont law permits the selectboard (and other boards that have authority to draw orders directly from the treasurer) to authorize one or more members of the board to draw orders directed to the treasurer to pay the expense of the town. Orders must state definitely the purpose for which they are drawn and serve as full authority to the treasurer to make the payments. The full board must be provided a record of the orders drawn in this manner. 24 V.S.A. § 1623.

22. Board may submit minutes of meeting to draw orders on town accounts. If a selectboard chooses it may simply submit to the town treasurer a certified copy of those portions of the selectboard minutes, properly signed by the clerk and chair or by a majority of the board, showing to whom, and for what purpose payments by the town are to be made by the treasurer. The certified copy of the minutes serves as full authority to the treasurer to make the approved payments. 24 V.S.A. § 1623.

23. Treasurer may not make payment unless law for drawing orders is followed. If a board has not voted to permit less than a majority to draw orders on the town accounts, the treasurer may not write a check at the request of less than a majority of the board. This means that if a board does not have a quorum present at its meeting it may not authorize the payment of town expenses. In some situations a special meeting or an emergency meeting of the board may be warranted to ensure that required payments be made in a timely fashion. 24 V.S.A. § 1576.

24. Lost minutes won’t invalidate decisions. If a decision was made at an open meeting of the town, the fact that the minutes of the meeting were later misplaced or lost will not result in the invalidation of the action taken at that meeting. *Town of Rutland v. City of Rutland*, 170 Vt. 82 (1999).

25. Action taken in violation of open meeting law is not void. 1 V.S.A. § 312(a) provides that “no resolution, rule, regulation, appointment, or formal action shall be considered binding except as taken or made at [an] open meeting . . .” The Vermont Supreme Court has held that this section does not provide that an action taken at an improperly closed meeting is void, but rather, that action taken outside an open meeting is ineffective unless ratified in an open meeting. Once the decision is ratified the action is effective and binding. *Valley Realty v. Town of Hartford*, 165 Vt. 463 (1996).

26. Landowner can request permission to “pent” a road. With the permission of the selectboard a landowner can place an unlocked gate across a public highway. The board can designate where this gate may be placed. 19 V.S.A. § 304(a). The board’s permission must be in writing and recorded in the town clerk’s office. Note that this will not cause a reclassification of the road, so the procedures for reclassification do not have to be followed. Pent roads originated as a way to permit a farmer to use land on both sides of the road for grazing. Now, it is a way for landowners to slow down ATVs and other vehicles using the road.

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.

New Legislation Grants Local Governments Enhanced Authority Over Salvage Yards

by Gary Kessler, Director of Compliance & Enforcement Division, Vermont Department of Environmental Conservation

During the 2009 legislative session Senate Bill 47 was passed and became law. This new law dramatically alters how salvage yards (formally known as “junk yards”) will be regulated in Vermont. In the findings of the Bill the General Assembly noted that salvage yards play an important role in the recycling of materials, but that poorly operated salvage yards have the potential to “significantly impact and contaminate the natural resources of Vermont.”

During hearings on the Bill legislators heard testimony from concerned groups as well as individual citizens and representatives of municipalities about the impact of poorly run or illegal salvage yards. The new law seeks to address the concerns that were raised by making a number of changes to the existing law. First and most significantly authority for the licensing of salvage yards via a Certificate of Registration was transferred from the Agency of Transportation to the Agency of Natural Resources (ANR). With this transfer ANR was given the power to make rules to further regulate salvage yards. While greater authority was given to ANR no additional resources (staff or funding) was provided to implement these new responsibilities. The Bill does provide that a single existing staff person be reassigned to work in this area and that ANR must submit a report in January 2010 to the legislature detailing the resources (staff and funding sources) necessary to properly regulate salvage yards under the new law.

Legislators also sought to give municipalities greater authority over salvage yards that operate within their jurisdiction. This was deemed necessary based on concerns raised during testimony at the hearings on the bill. 24 V.S.A. §2251 requires that a salvage yard must apply in writing to the legislative body of the municipality where the yard is located for a “Certification of Approved Location” (CAL) and that a public hearing must be held on the issuance of the CAL. A salvage yard cannot obtain a Certificate of Registration from ANR without first obtaining the CAL. Any salvage yard without these documents is currently operating in violation of state statute.

24 V.S.A. §2255 sets out specific requirements for municipalities to consider when reviewing an application for CAL. The new law grants municipalities very broad power to consider “**any other condition that the legislative body deems appropriate to ensure the protection of public health, the environment or safety or to ensure protection from nuisance conditions**” (24 V.S.A. §2255(b)(4)).

Several other changes are also worth noting. First, 24 V.S.A. §2257(d) grants municipalities the right to inspect salvage yards to determine compliance with this chapter and the CAL. Second, 24 V.S.A. §2281 grants municipalities the authority to obtain a temporary restraining order, preliminary injunction or permanent injunction against a salvage yard which is in violation of terms of the statute or the CAL in Environmental Court.

With these new grants of authority municipalities finally have the tools necessary to appropriately deal with the issues of local concern that are raised by the operation of salvage yards, and to regulate them via the CAL in a manner that will best meet the needs of the host community.

Get Ready for the Vermont Public Service Awards!



Every five years the Secretary of State recognizes our longest serving local officials with the Vermont Public Service Awards. The Secretary of State's Office instituted the Vermont Public Service Awards in 2000 to honor those Vermonters who have served their communities in elective or appointed office for 20 years or more. Since the program's inception, hundreds of Vermonters have been recognized at ceremonies held in every county of the state.

The purpose of the Vermont Public Service Awards is twofold. It gives our dedicated local officials the recognition they deserve and, by highlighting the vital role our public servants play in our towns, encourages others to serve.

The next round of award ceremonies will begin in the spring of 2010. Any public official, elected or appointed with 20 years or more of service, active or retired, can be nominated. This includes volunteer firefighters and rescue squad members. Within the next few weeks we will be sending each municipal clerk a list of officials who have already been honored, and asking for nominations of newly qualified officials. Those who have already received an award and are still serving in office will receive a special pin.



Honoring the efforts of Vermont's local officials is an important step toward building stronger communities. Let's all extend our gratitude for the hard work of our local officials to make our communities and the state of Vermont a better place!

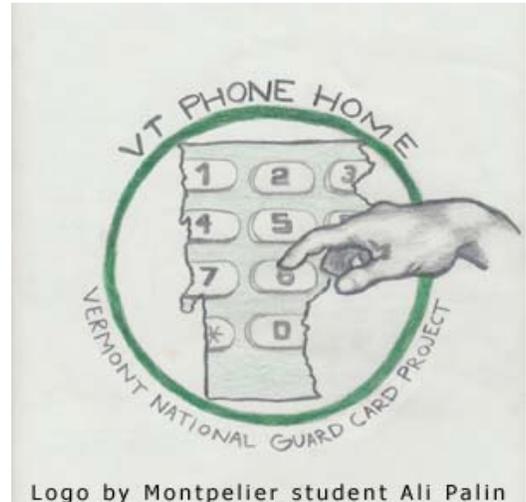
For more information about the Vermont Public Service Awards (VPSA) including qualification criteria and a nomination form, visit our VPSA webpage at <http://www.sec.state.vt.us/municipal/fame.htm> or contact Ginny Colbert at 802-828-2148 or gcolbert@sec.state.vt.us

Civics Behind the Scenes

by Missy Shea, Civics Education and Voter Outreach Coordinator

The Vermont National Guard Call-Up is a Call to Action for All of Us

On Tuesday, October 27, I traveled with Secretary Markowitz to Cavendish Town Elementary School to officially kick off our *Service-for-Service* project that links Vermont school children with Vermont National Guard families. The concept is for schools to create service learning opportunities to students that will also provide assistance and support to deployed soldiers and their families. We picked Cavendish because Jennifer Harper (2006 Vermont State Teacher of the Year), her colleagues, and their students deserve kudos for their fabulous efforts to raise money to help guard families.



Logo by Montpelier student Ali Palin

Jennifer Harper and her class organized a fundraising Ed-U-Thon. 3rd, 4th and 5th grade students camped out at the school from 7:00 p.m. to 7:00 a.m., learning about astronomy, playing educational games, reading, and having snacks. Each student solicited sponsors on an hourly or total event basis. Their efforts raised \$1,500. Harper commented, "This was a great way to demonstrate to our students the power of service and the importance of giving back to our community. We have several families that are active members of the armed services and so students were excited to know that the money they raised by staying up all night doing educational activities would allow for a guardsman to keep in touch with his family while he was overseas."

The generous donation was given to the Charitable Foundation, a non-profit entity of the Vermont National Guard. The contribution is being used to support the Guard Card project that provides long distance calling cards to every departing service member. And there are lots of other ways to help service members and their families during this deployment. But there are great benefits to the students involved, too.

We know that students who have opportunities to practice the skills of civic engagement will be more likely to be active citizens in the future, and service learning is a proven method of experiencing meaningful lessons. It takes an active, engaged, and knowledgeable citizenry to maintain a strong democracy. It is our hope that communities will encourage and support schools and teachers in using service-learning based projects to help students learn first hand the meaning and importance of service.

For more information about the *Service-for-Service* project or related school-based service learning projects, please contact Missy Shea, Civic Education Coordinator, Office of the Secretary of State, or visit the webpage at http://www.sec.state.vt.us/kids/service_for_service.html

Upcoming Events

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)

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.

Developing a Land Schedule

Tuesday, November 17, 2009

Sponsored by the Vermont Tax Department

Location: Dover Town Hall, Dover

Time: 9:00 a.m. to 3:00 p.m.

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

Instructors: Christie Wright and Teri Gildersleeve

Register online at <http://www.state.vt.us/tax/pvrlistereducation.shtml>

The basis of a good reappraisal is a land schedule that reflects a town's values. This session will show you how to gather and quantify your sales data, determine influencing factors and deal with sales outside your community. The morning session will cover the theory of land valuation and data gathering while the afternoon session will focus on developing the sales grid. Issues more specific to neighborhoods and lakefront properties will be discussed in the afternoon session. *Recommended:* Preparing for a Town Wide Reappraisal Course

Delinquent Tax Collection (Hartford, VT)

December 1, 2009

Sponsored by VLCT Municipal Assistance Center

Location: Hartford Town Offices, 171 Bridge Street, White River Jct., VT

Time: 12:30 pm

Contact: Jessica Hill (info@vlct.org)

Phone: 802-229-9111

Fax: 802-229-2211

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

This workshop will examine the legal and practical requirements of collecting delinquent property taxes in Vermont by providing an overview of delinquent tax collection methods, examining the tax sale process in depth, and discussing the steps to take when a delinquent taxpayer files for bankruptcy.

Delinquent Tax Collection (Milton, VT)

December 3, 2009

Sponsored by VLCT Municipal Assistance Center

Location: Milton Town Office, 43 Bombardier Road, Milton, VT

Time: 12:30 pm

Contact: Jessica Hill (info@vlct.org)

Phone: 802-229-9111

Fax: 802-229-2211

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

This workshop will examine the legal and practical requirements of collecting delinquent property taxes in Vermont by providing an overview of delinquent tax collection methods, examining the tax sale process in depth, and discussing the steps to take when a delinquent taxpayer files for bankruptcy.

Town Meeting Tune-Up

February 17, 2010

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)

Phone: 802-229-9111

Fax: 802-229-2211

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

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

Municipal Calendar

November 2009

11 - Veterans Day. 1 V.S.A. § 371(a)

26 - Thanksgiving Day. 1 V.S.A. § 371(a)

December 2009

1 - Last day to pay property taxes in towns that voted to collect interest on overdue taxes. 32 V.S.A. § 5136(a)

14 - Last day for Listers to notify persons of omissions from inventory. 32 V.S.A. § 4086

22 - First day to warn the first public hearing if charter adoption, amendment or repeal is to be voted at town meeting (70 days before town meeting). 17 V.S.A. §§ 2641(a), 2645(a)(3) and (6)

25 - Christmas Day. 1 V.S.A. § 371(a)

30 - Last day for Listers to correct real or personal estate omission or obvious error in grand list, with approval of the legislative body. 32 V.S.A. § 4261

31 - Town fiscal year ends, unless voted otherwise. 24 V.S.A. § 1683(c)



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:

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