

Opinions

Office of the Vermont Secretary of State



Vol.8, #4

April 2006



A Message from the Secretary

A special welcome to all of our newest local officials. For many of you this may be your first *Opinions* newsletter. The *Opinions* began as a publication in 1981 as a way to help local officials and interested citizens

navigate the ever-changing landscape of local government law and practice. I can tell by the number of e-mails, calls and cards we have received in response to the *Opinions* that local officials and citizens continue to find value in this publication. Perhaps it is because, when we see our own town's challenges reflected in the stories of other communities, we feel less alone in our work.

Though I hope our *Opinions* are interesting to read and sometimes help you solve a problem or avoid a mistake, they are not rulings that are binding on towns or citizens like a decision of a court. Rather, when we issue opinions they are just that – our opinions. We have no power to force citizens or officials to do the right thing – to treat each other civilly - to follow the law. Rather, through our opinions, Deputy Secretary Bill Dalton, Director of Elections Kathy DeWolfe, and I share with you what we believe the law requires based on our best legal judgment and from our many years of observing Vermont's local governments and following the decisions of our courts.

The thoughts expressed in our opinions also reflect our philosophy of openness and fairness in government and in the inherent value of local control. Whenever there is a question about what the law says or what is required of an official, our advice is conservative. We try to keep you out of trouble by counseling prudence over risk-taking,

openness over secrecy and due process over bureaucratic expediency.

We believe that by publishing questions and answers from the previous month, it lets people know what is going on in local government around the state, and helps officials learn from the experiences of others. We also hope that this information will eliminate some of the telephone calls and e-mails that can – and sometimes still do – consume this office.

The citizen volunteers who run our local governments in Vermont deserve all the support we can give them. It is my hope that *Opinions* offers them that support and, in doing so, helps to strengthen our town governments.

Deborah L. Markowitz, Secretary of State

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Voice from the Vault

By Gregory Sanford, State Archivist

Mrs. Nye and Me

It was recently pointed out to me that sometime this year I will become the longest serving Vermont state archivist. The current record holder is Mary G. Nye who served as Editor of State Papers (as the position was then known) from 1927 to 1950. Since I began my tenure in October 1982 I will soon pass Mrs. Nye's 23 years of service.

I hardly needed to be reminded of my advancing years. I get such reminders every morning as I take stock of the increasing number of my moving parts that no longer appear to be under warranty.

When I first started there were several reminders of Mrs. Nye, including her old Smith-Corona typewriter. Indeed, one of my first memories is of the arrival of new IBM Selectric typewriters. The Selectric's ten character recognition function allowed for the easy correction of typos (as long as you caught them within those ten characters). This was cutting edge technology, though even with using only two fingers I still had frequent recourse to the White Out bottle.

Though the transition from Mrs. Nye's Smith-Corona to the IBM Selectric took over 30 years, new office technology now arrives within alarmingly short timeframes. I would like to report that I successfully managed my own records as we moved from the Selectric to computers and from Professional Write to WordPerfect to Word and from various e-mail systems to an increasing reliance on databases, but, alas, I cannot.

Of course how a record was created, from quill pen to Smith-Corona to computer, does not affect the records potential value. For example, Mrs. Nye spent a significant part of her 23 years typing index cards every time she found a name on the documents within the Manuscript Vermont State Papers (the Archives' earliest records roughly covering the years from 1777 to 1840).

The Nye Name Index is an incredibly valuable access tool, primarily for genealogists. Mrs. Nye was less concerned with creating a subject index and could be a tad idiosyncratic in creating subject headings (my favorite subject card reference, "wilderness, howling" was apparently a phrase that caught Mrs. Nye's fancy but not one that is particularly useful as a reference to government records).

One of the opportunities that new office technologies provide is the ability to present information captured in our holdings without requiring the public to physically visit the Archives. Thus a couple of years ago we began to use student interns and temporary staff to create a database from Mrs. Nye's Index. Given the number of cards we limited our effort to the pre-1800 entries; even with that limitation there were 53,000 cards to enter.

I am happy to report that the Nye database to pre-1800 cards is now available online. It can be found at: <http://vermont-archives.org/database/>. A researcher can enter either a name, a description (for example, a town name) or a date and the database will retrieve information from all the cards that contain that information. Even with limited advertising the site is very popular with close to 7,000 searches being done within its first month of being online.

The advantage of having a database to the Nye Index is that use can be expanded beyond genealogists. Someone interested in town history, for example, can type the name of their town into the description field to see what pre-1800 cards we have as well as an exact cite to the document. Many of these early cards are to petitions for roads and bridges and could possibly be used to identify early (ancient) roads in a town. Or if someone was interested in what Vermonters petitioned the general assembly about in a particular year, they could type in the date in the date field.

We hope to improve the searchability of the database as time allows. Improved search capability would allow more refined searches; for example, since Nye is a name index and multiple people often signed a single document, a current search might produce multiple hits to a single document. We hope to attract support for tackling the 1800 to 1840 cards (approximately three times the size of the pre-1800 entries).

We have also put online a database to our archival record series so that people can gain a sense of what we have. As time allows we will create links in the database to any existing inventories to those record series. Our ultimate goal, however, is to use databases as the “inventory” since a growing number of studies indicate that researchers do not like, or do not use, traditional box/folder inventories.

These new databases represent quite a leap from Mrs. Nye’s Smith-Corona; indeed, they represent quite a leap in how the Archives does its work and interacts with potential users. Creating the databases required much discussion over identifying user needs, over returns on investment, over appropriate technologies and a general examination of what an archives can or should be in the age of information technology.

These discussions and decisions will have to be constantly reviewed as new technologies become available or as our user expectations change. Change is now a regular part of our lives as archivists and custodians of records.

There will come a point when, like Mrs. Nye, I will relinquish the privilege of serving as state archivist. I am fairly certain that my successors will look back on my tenure and see, not an effort to apply new technologies but rather the equivalent of a Smith-Corona typewriter. I look forward to seeing what changes will come.



Centennial Business Award Winners - 2006

On March 20, 2006, The Vermont Secretary of State, along with the Vermont Chamber of Commerce and the Vermont Business Magazine honored 20 companies who have been in business for 100 years or longer. These businesses have endured in an ever-changing economy and have exhibited an extraordinary ability to remain flexible, entrepreneurial and to change with the times. The following companies were winners in 2006:

- Fairbanks Scales, Inc., St. Johnsbury, 1830
- Granville Manufacturing Co., Granville, 1857
- News and Citizen , Morrisville, 1881
- Holstein Association, USA, Inc., Brattleboro, 1885
- F.H. Gillingham and Sons, Woodstock, 1886
- H.J. LeBoeuf and Sons, Inc., Vergennes, 1888
- Hardwick Gazette, Hardwick, 1889
- Wilcox Ice Cream, Manchester, 1889
- Hooker Furniture, 1889

- The Hardware at Rodchester, Rodchester, 1890
- Randolph Company, Middlebury, 1890
- Union Bank, Morrisville, 1891
- Wells River Savings Bank, Wells River, 1892
- Burlington Foodservice Company, Colchester, 1893
- CH Stearns Co. Inc., Johnson, 1893
- Green Mountain Power Co., Colchester, 1893
- Horsford Gardens and Nursery, Charlotte, 1893
- Franklin Telephone Company, Franklin, 1894

- Bicentennial Business - TD Banknorth of Vermont, Burlington, 1806
- Centennial Business - Chittenden Trust Company, Burlington, 1906

For a complete listing of past winners, as well as information about how to become involved next year, please visit our website at http://www.sec.state.vt.us/centennial_business.html. Also, if you know of a business in your community that qualifies as a centenarian but has not yet been recognized, please contact Marianne Lynch at 828-2148 or mlynch@sec.state.vt.us.



Opinions of Opinions

1. Auditor cannot control how treasurer performs his or her job. The board of auditors has an important role in local government. They help keep the selectboard, schoolboard and treasurer accountable by periodically (at least once a year) reporting to the town and school district on the finances of the municipality. However, the auditors have no control over the treasurer. By statute, the treasurer is responsible for the checkbook and the accounts, the treasurer is the custodian of these records and may keep them in a secure place of his or her choosing, and it is the treasurer who is responsible for reconciling the accounts. Of course, the auditor may periodically review the accounts so that they can perform their duties in reporting on the finances of the municipality. 24 V.S.A. §§ 1571, 1567, 1578, 1681.

2. Minutes of committee meetings must be available within 5 days. The open meeting law requires that minutes be taken at all public meetings. 1 V.S.A. § 312. This requirement applies to all public bodies – which not only includes the elected or appointed board itself, but any committees of the board. 1 V.S.A. § 310(3). Minutes of public meetings must be made available to members of the public within 5 days of the meeting, even if they are only in draft form.

3. Formal approval of minutes not required by law. One town was concerned that minutes of a prior meeting were not ever approved because the new board members did not want to approve minutes of the prior board meeting which they had not participated. While it is good practice to approve the minutes of the previous meeting of a board, Vermont law does not require this approval. Approval of minutes will give the minutes a greater presumption of accuracy if at a later date the minutes are needed to prove legal action of the town. However, failure to have approval will not, alone, call into question the legality of the board's decisions.

4. Minutes of meetings are not transcripts. Vermont law requires minutes to be kept of all public meetings. The minutes are the legal record of the action taken at the meeting. Accordingly, the minutes must note all topics and motions that arise at the meeting. At a minimum the law requires the minutes to list all “members of the public body present; all other active participants in the meeting, all motions, proposals and resolutions made, offered and considered, and what disposition is made of same; and the results of any votes, with a record of the individual vote of each member if a roll call is taken.” 1 V.S.A. § 312(b). The minutes should not be a transcript of the meeting or reflect what was said by individuals in discussion because this often causes confusion and disagreement and it is not required for the legal record.

5. Minutes of meetings do not need to be posted. The law does not require minutes of meetings to be posted in the municipality. Rather, minutes must be available to the public on request within five working days of the meeting. 1 V.S.A. § 312.

6. A person cannot be made a Justice-For-A-Day to perform a wedding or civil union ceremony. In Vermont only judges, justices of the peace and members of the clergy may solemnize marriages or civil unions. Unlike some of our neighbors there is no provision in Vermont law to permit a person to become a justice of the peace for a day in order to solemnize a particular marriage or civil union. Justices of the Peace are either elected in a town, or appointed by the governor to fill a vacancy. 18 V.S.A. §5164.

7. Unexpended highway funds can be carried over to new fiscal year. Generally speaking, unexpended funds cannot be carried from year to year without a new vote authorizing their expenditure. A statutory exception to this rule

exists for unexpended highway funds. 19 V.S.A. § 312 provides that “the funds raised from town highway taxes shall not be used for any purpose other than that for which the tax was voted If in any year money so voted is not expended, it shall be applied for the same purpose the following year.”



8. The time for dog licensing and tags is here. Just a brief reminder that the dog must wear the “license” tag required by the Vermont Statutes. This tag is sufficient proof that the dog has been vaccinated for rabies. An additional “rabies” tag is not required. 20 V.S.A. §3581(a).

9. Dog who moves within state does not have to be relicensed. A dog license obtained from a Vermont clerk is valid in any part of the state. The license may be transferred to the new town, provided it is where the dog or wolf-hybrid is kept. The clerk of the new town must record the license when he or she is presented with a valid license that had been issued by another town clerk. 20 V.S.A. § 3591.

10. Poundkeeper can be nonresident. The poundkeeper cares for animals that are impounded by the town. He or she is appointed by the Selectboard, and can be a nonresident. 24 V.S.A. § 871(2). While all towns are required to maintain a pound, it is possible to use a pound in an adjacent town with the consent of that town.

11. Animal owner may sue poundkeeper for lack of care. Vermont law requires the poundkeeper to supply the animal in his or her care with food and water. If an animal is not given sufficient food and water and is harmed the poundkeeper may be liable to the owners. 20 V.S.A. § 3412.



12. Unclaimed animals may be sold. If the owner of an impounded animal does not claim the animal the poundkeeper may sell the animal after giving the owner 48 hours notice, if the owner is known, or if the owner is unknown, by posting notices within the town and adjoining towns describing the animal and the time and place where it is impounded. The animal may be sold thirty days after this notice is completed. 20 V.S.A. 3421. Note that any proceeds from the sale, in excess of the expenses of impounding, advertising and selling the animal, and paying for any damages caused by the animal must be kept by the town treasurer to pay to the animal’s former owner if the owner requests the payment within one year of the sale. 20 V.S.A. § 3422.

13. Animal control officer or constable may impound dog running at large. The Selectboard may adopt an animal control ordinance that regulates the keeping of dogs and wolf-hybrids and their running at large. 20 V.S.A. § 3549. This ordinance may prohibit animals from running at large. Even without such an ordinance, because of concern over exposure to rabies, if the animal control officer knows who owns a dog, it may nevertheless impound the animal and require the owner identify and provide proof of registration (and that it has a current rabies certificate.) The owner can be charged the costs of impoundment and any damages that may have been caused by the animal

14. Election of Officers May Not Be Reconsidered. While 17 V.S.A. §2661 provides a method for reconsideration of public questions, and budgets, the election of officers cannot be reconsidered by filing a petition with the legislative body. The only way to challenge or contest an election of an officer is by filing a petition with the appropriate Superior Court. 17 V.S.A. §2603. The statute sets out that you must allege either errors sufficient to change the outcome of the election, fraud in the process sufficient to change the result, or that for any other reason, the election is not valid.

15. Adjourned meeting can only discuss articles warned for the 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 which 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 to be voted, the town will need to either warn a special meeting or save it for next year.

16. Clerks should send absentee ballots for reconsideration vote to those who received them for the initial 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 participate.

17. A person must be a United States citizen, in order to register to vote and be added to a checklist in Vermont. 24 V.S.A. §2121. It is not enough that Canadian or any other foreign citizens own property in town, or pay taxes, or have applied for U.S. citizenship. U.S. citizenship must have been granted, before a person is eligible to vote. Similarly, having lived in town most of one's life is not enough to create citizenship. Having a "green card" does not mean that the person is a citizen. Our application for the checklist contains a box that must be checked by the voter to affirm that he or she is a citizen.

18. Deliberative session is exempt from the Open Meeting Law. Deliberative sessions are totally exempt from the Open Meeting 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). A deliberative session can 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 points that the board wants to address in its written decision. 1 V.S.A. §312(e). Applications for site plan approval (planning commission or development review board), requests for variances (zoning board of adjustment or development review board), and requests for a curb cut or driveway permit (selectboard) are examples of quasi-judicial hearings. On the other hand, a planning commission hearing on adoption of a zoning by-law or work sessions to draft revisions to the zoning bylaw or an ordinance are a legislative type of proceedings and deliberative sessions cannot be used.

19. Letter from board needs to be approved or authorized at public meeting. On occasion a board is asked to submit a letter of support on an issue (or a letter of opposition). In such cases the board must act to approve or authorize the letter at a public meeting. This is because any action taken by a public body must be done in a publicly noticed open meeting of the board. The only exception is the taking of real estate options, and deliberation of boards in quasi-judicial matters where the decision is in writing. 1 V.S.A. § 312, 313(a).



20. TV crew must be give access to public meeting. The open meeting law requirement that boards to permit the public to attend its meetings includes the media. Although the chair of the board can control the meeting, and can ensure that the public who attend (including the media) do so in a way that does not unduly disrupt the meeting, the board cannot bar TV cameras and crews from its meetings. 1 V.S.A. § 312.

21. Selectboard member who is town employee should not sign warrants to pay his own salary. It is not unusual in our smaller towns for selectboard members to also work for the town. In such a case the board member must be careful to avoid any conflicts of interest or appearances of conflicts that could result from this dual role with the town. One of the most common steps a board member can take is to ensure that he or she never signs a warrant for the payroll. The only exception to this is when the board signs the warrant to pay the stipend approved by the voters or set by the auditors.

22. Towns are not required to use bid process. There is no state statute that requires towns or town cemeteries to use a public bid process. However, many towns have adopted public bid policies, and some towns include bidding requirements in their charters. Whenever a public official may be an interested bidder, a public bid process should be used to ensure that the public has confidence in the selection process. Note that the law requires public bidding in many school district contracts.

23. Board members should stay away when board decision could affect their pocketbook. Whenever a board member has a financial interest in a decision of the board he or she serves on, the board member should not only not participate in the decision but he or she should not be present during the discussion of the matter. This is because it is important for the public to feel confident that the decision was made in the best interest of the community, and that the interested board member did not exercise undue influence on other board members. Note that there is no law that regulates this type of conflict of interest outside a quasi-judicial proceeding. However, the law permits communities to adopt ethics policies that would reach these types of conflict of interest either by vote of the board or by a voter petition.
24 V.S.A. § 2291



24. Resources are available to help towns understand the required changes to our land use regulations. We have been receiving many calls with questions about the newest changes to our land use regulations laws – some of which first came into effect this past fall. Explanations of the changes to our local land use regulations laws, and tools to help implement the changes are available at <http://www.vpic.info/chapter117/> or by contacting the Department of Housing and Community Affairs.

Opinions Erratta:

In the February 2006 edition of *Opinions*, we stated the following:

15. 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 or fire district even if they are not a resident of that municipality. 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. However, for the planning commission, at least a majority of the members must be residents of the town.

Opinion number 15 incorrectly states that a “town clerk or treasurer can serve as clerk or treasurer of a village or fire district even if they are not a resident of that municipality.” 20 VSA section 2485 provides that the fire district must elect a clerk, a treasurer and a collector of taxes at its annual meeting. The statutes go on to provide that “ the fire district may elect the collector of town taxes, although he is not an inhabitant of the district, to be collector of fire district taxes.” 20 VSA section 2486. This makes it clear that although the town tax collector may serve as the district collector, this does not extend to the town clerk or treasurer.

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.

Accessibility Evaluations

As we look forward to this election year and make all the necessary preparations for a smooth state-wide election, it's time to check again to see whether your polling places are accessible for Vermonters with disabilities. Accessibility evaluations can be done free of charge at your polling place if you are uncertain whether your polling place meets all the necessary requirements.

Staff from Vermont Protection and Advocacy and The Vermont Center For Independent Living have volunteered to come to your polling place and complete an accessibility evaluation. If this is something you are interested in doing, please arrange a visit by contacting these organizations at the following numbers:

Vermont Protection and Advocacy	(802) 229-1355
The Vermont Center For Independent Living	(802) 229-0501

Thanks for your attention to this important issue!

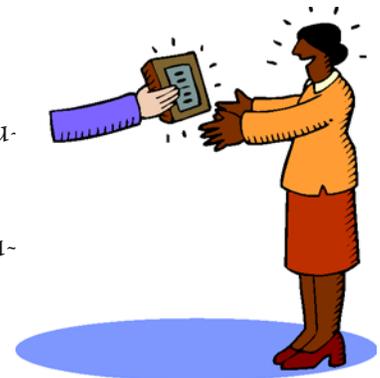


VERMONT PUBLIC SERVICE AWARDS

This spring, the Secretary of State will continue to honor Public Service workers (voluntary, elected or appointed) who have dedicated 20 years or more to their communities. Award ceremonies will be held in the following locations to recognize individuals from those towns and surrounding communities:

April 27 - 3PM to 5PM - The Memorial Building in Barton to honor individuals serving Orleans County
May 2 - VFW in Springfield to honor individuals serving Windsor County
May 11 - 4PM to 6PM - American Legion #1 in St. Albans honoring individuals serving Franklin County
June 8 - 12PM to 2PM - Outdoor Pavilion in St. Johnsbury honoring individuals serving Caledonia County
May or Early June - Location To Be Determined for individuals serving in Bennington and Windham Counties

These events are open to the public. Also, if you have any additional nominations or questions concerning the Public Service Awards, please contact Marianne Lynch at 1-800-439-8683.





Tip of the Month

Our tip this month comes from Clyde Jenne, Hartland Town Clerk and VMCTA President :

This time of year, its a good idea any time you speak to community members about any subject, to remind them to file their HS - 131 Homestead Declaration. The deadline of April 15 is quickly approaching and there is no extension. If they have questions, they can contact the Vermont Department of Taxes or they can file on-line at <https://secure.vermont.gov/hd/index>.

If you have a good tip that you would like to share with our readers please email it to Clyde Jenne at hartlandvtclerk@vermontel.net or mail it to:

Clyde Jenne - VMCTA President
P.O. Box 349
Hartland, VT 05048

Mark Your Calendar with the Vermont League of Cities and Towns' Upcoming Events!



For more information, go to www.vlct.org, email info@vlct.org or call 800/649-7915.

Municipal Attorney's Forum - April 7, 2006

Event Sponsor: VLCT Municipal Assistance Center

Location: Capitol Plaza Hotel, Montpelier

Time: 8:30 AM

Fees: \$100.00 VLCT Members \$140.00 Non Members

This workshop is designed for municipal attorneys and the paralegals and staff who assist them. The goal of the forum is to provide an opportunity for both seasoned and new attorneys to grapple with some of the most pressing issues in Vermont municipal law, with a strong emphasis on zoning practice.

Selectboard Institute: Part I - April 22, 2006

Event Sponsor: VLCT Municipal Assistance Center

Location: Montpelier Elks Lodge

Time: 8:30 AM

The Selectboard Institute is a pilot program that provides Vermont selectboards with the fundamental skills needed to manage the affairs of the town. Delivered over the course of two Saturdays, the program will focus on the skills selectboard members need to serve as leaders, managers and local legislators

Town Officers' Education Conference

Contact: Mary Peabody, 802-223-6500 or mary.peabody@uvm.edu

To register go to: www.regonline.com/toec06

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|-----------------|---|
| April 6 | Lyndon State College, Lyndonville |
| April 12 | Sheraton Hotel, Burlington |
| April 18 | Lake Morey Inn, Fairlee |
| April 20 | Grand Summit, Mt. Snow Resort, West Dover |
| May 3 | Holiday Inn, Rutland |

List of Services to Local Government

A Note of Welcome!

We would like to extend a warm welcome to newly elected Town Clerks. They include:

Katherine Westcom, Bakersfield
Richard Bowen, Braintree
Katy Thornblade, Castleton
Christine Minery, Corinth
Terri Conti, East Montpelier
Billie Jo Draper, Enosburgh
Michael Cunningham, Granville
Heidi Racht, Huntington
Tara Morse, Jay
Sally Ober, Lincoln
Gina Vigneault, Norton
Annette Caruso, Readsboro
Joanne McDonnell, Rochester
Barbara Young, Saint George
Debra St. Peter, Sharon
Lisa M. Kendall, Strafford
Cynthia Flannigan, Topsham
Jennifer Peterson, Waitsfield

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

Joyce Morin
Cora Benoit
Laurie Hryckiewicz
Susan Fortunati
Sylvia Tosi
Carolyn Stimpson
Paula Roth
Juli Lax
Emeline Harmon
Katherine Mikkelsen
Cynthia Lemay
Nancy N. Woolley
Shirley Vaux
Joanne M. Slater
Shelby A. Coburn
Juanita Claflin
Sandra J. Gallup

The Secretary's Office wants all newly elected officials to know that we are here to help. We have many resources available to assist you in your job. Please do not hesitate to contact us!

Education and Training

- 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/municipal>

April 2005 Calendar

- April 1:** Last day for dog or wolf-hybrid licensing. 20:3581(a)
- April 1:** Base date for setting appraisal value and determining ownership of real and personal property. 32:3482
- April 1:** Last day for Town Clerk to furnish listers with transfer book for preceding 12-month period. 32:3485(a)
- April 5:** *(22 days after warning; warning within seven days after election)* Last day a run-off election may be held. 17:2682(e)
- April 6:** *(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. 17:2661(b)
- April 15:** Last day for Selectboard to appoint a Town Service Officer and notify Commissioner of Social Welfare of this appointment. 33:2102(a)
- April 20:** Last day for return of personal property inventories to Listers. 32:4004
- April 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 \$2500 per quarter. More than \$2500 requires monthly report; more than \$9000 requires semi-weekly report. 32:5842
- April 30:** Last day for Listers to receive applications for tax exemption due to disabled veteran status. 32:3802(11)
- April 30:** Last day to file Form 941 *(Quarterly Withholding Return)* with the IRS.

May 2005 Calendar

- 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. 20:3581(f)
- May 29:** Memorial Day. 1:371

Quote of the Month

“Hope is not the conviction that something will turn out well, but the certainty that something makes sense regardless of how it turns out.”

- *Barbara Johnson*



Mailing List Updates!

Help us keep our mailing list up to date!

Let us know if:

- your address needs to be updated,
- your name is misspelled, or
- you'd rather receive *Opinions* a week early via email.



Send us a note via fax: 802-828-2496,

email: mlynch@sec.state.vt.us,

or post: 26 Terrace St. Drawer 09, Montpelier, VT 05609-1101.

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

Thank you for helping us keep Opinions running efficiently!

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April 2006

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