

Opinions

Office of the Vermont Secretary of State



Vol.7, #1

A Message from the Secretary



The new year is a time to reflect on the challenges and accomplishments of the past year and to plan for the future.

You should all feel proud of this year's election. It was a year of records. A record number of

Vermonters voted. A record number of voters voted by early or absentee ballot. We held a record number election trainings around the state which were attended by many clerks and BCA members. A record number of ballots were commingled and counted together (the RTA vote in Chittenden County). We had (we think) a record number of new registrations and gave out a record number of lapel stickers, bumper stickers, posters and other promote-the-vote materials. And perhaps most importantly, as a result of the careful preparations by the elections division and your offices we had the fewest problems in memory on Election Day. Congratulations!

We expect to continue to be busy in the coming year. This week we put up a new website on Town Meeting, and we will have available a Citizen's Guide to Town Meeting, as well as an updated Moderator's Handbook. We are working on updating the Vermont Municipal Guide to Land Use Regulation to take into account a

Our thoughts and prayers go out to the victims and their families affected by the tsunamis in Asia.

recent overhaul of Vermont's land use law. We will be working with the legislature to improve our campaign finance laws and to look at privacy issues related to public access to municipal and state records. We hope to make our licensing and registration services available on-line; and, of course we will be working to complete and then train every town in the use of the statewide voter checklist.

January is not only a time for reflection and resolution; it is also a 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

In this Issue...

Thoughts from the Archivist.....	pg. 2
Tip of the Month.....	pg. 3
Opinions of Opinions.....	pg. 4
Civics: Behind the Scenes.....	pg. 8
Justice of the Peace Workshops.....	pg. 9
Month's Calendar.....	pg. 10

A Two-faced Opinion

I hate to start the year by casting aspersions, but let's face it: January is two-faced. Of course, what can you expect from a month named after Janus the Roman god of gates and doors (ianua). Janus is represented as having two faces, looking in opposing directions. Janus was one of the original multi-taskers, celebrated at times of planting, harvest, marriage, birth and other important events marking beginnings. He was also associated with transitions between primitive times and civilization, between the countryside and the city, and between peace and war.

Given all this, it is understandable if we start off the calendar year, and the beginning of a new biennium, with one eye on the rearview mirror and the other on the road ahead. Indeed, if there has been an archival theme of late it is how inextricably bound the retrospective has become with the prospective.

As 2004 began we were still an outpost of presidential politics, our limited resources stretched by opposition, and defensive, research. While the research expired, with Governor Dean's campaign and with the New Hampshire primary, litigation over the scope and practice of executive privilege continues. Remaining to be examined are questions about the institutional and cultural purposes for preserving gubernatorial records and, by extension, which records best support those purposes. In an environment of opposition research and gotcha journalism, can we define accountability in a way that has meaning to us as citizens and government officials? When current applications of "accountability" are rife with negative connotations to public officials, how can we accentuate the positives of good recordkeeping in order to gain sustained institutional support?

We observed President's Day by recovering water-damaged documents, the result of a burst water pipe. Our response was successful with a considerable and much appreciated assist from Vermont Historical Society staff and other volunteers. Prospectively, we began updating our disaster response plan and renewing our long-frustrated efforts to achieve a new archives facility that could not only mitigate risks, but also provide the space necessary to effectively manage an archival program.

Concern for municipal record facilities contributed to a legislative appropriation of \$50,000 to implement pilot scanning projects in five municipalities. The municipalities have been selected (Berlin, Brandon, Colchester, Hartford and Richford); specifications for proposals were developed; three vendors were selected; and the three month long pilot projects will commence in January. In coming months I will provide updates on progress. One product required by the appropriation, draft legislation for digital municipal records, will not be accomplished by the January 15th deadline since we need to evaluate the experience once the pilots are complete and because the legislature created a municipal land records commission with overlapping responsibilities.

The municipal land records commission, which received a \$30,000 appropriation, developed a plan of action with an assist from the Department of Information and Innovation and has broken into sub-groups looking at everything from uniform best practices to educational needs. The commission also participated in vendor demonstrations held as part of the pilot scanning project. Its report, including draft legislation, is due January 15, 2006.

The commission is chaired by Tanya Marshall, who is also working at the Archives on a pre-1845 court records project. That project quickly discovered that no one really knew what court records (of any date) were held where, under what conditions. Tanya has visited each of the superior and probate courts and is building a database to all court records. While retrospective pre-1845 records work remains a focus, conversations with court personnel underscored the need for an updated management plan as well as sustained training on record care. We hope to continue to work with the court administrator's office and Buildings and General services to meet these needs prospectively.

A similar need to re-examine recordkeeping practices emerged during the Archives efforts to support a \$50,000 legislative appropriation to convert 20 years worth of analog tapes of legislative committee testimony to digital form. The initial cost estimate for the project, provided by the Public Records Division, was three-quarters of a million dollars. As important as the retrospective conversion is, it is clear that the pressing need is for a prospective management plan for the on-going digital recording of testimony. Without such a plan the problems of the past will simply be replicated.

The refrain of prospective management plans emerging from retrospective projects is largely tied to past failures to sustain effective recordkeeping. In the coming months we must face numerous core questions: Why do we create records (and why in the form that we do)? What do we mean by "accountability" and how do we balance privacy concerns with constitutional mandates to keep the transactions of government transparent to citizens? What do we mean by a "right to privacy?" What are the key barriers to establishing a recordkeeping culture that routinely recognizes, and supports, the need for comprehensive and effective management? It should be an exciting year, which ever way we look at it.

Tip of the Month from the VMCTA



"During the quieter week around Christmas and New Years we do up the petition forms for offices for the Annual Meeting and put them in a notebook by position. Then when someone comes in for a petition, we note it on a sign up sheet, give them the already prepared document, and they are on their way. We have the date it is due back on the front of the petition so they don't have to worry about that. It's a win, win situation for all of us."

Sandy Harris

If you have a good tip that you would like to share with our readers please email it to Sandy Harris at vernontc@sover.net or mail them to:

Sandy Harris- VMCTA President

Town of Vernon

567 Governor Hunt Rd

Vernon, VT 05354



Opinions of Opinions

1. Petitions Don't Need Special Language. There is no special language that is required for citizens to petition a selectboard or school board to place articles on the warning for town meeting. 17 V.S.A. § 2642 states that if 5% of the voters of the municipality file a petition with the town clerk then the warning must include the article. Vermont Supreme Court cases tell us that an inclusion of a petitioned article is not mandatory if the article is frivolous, illegal, or pertaining to a matter which is not within the authority of the electorate of the town to decide. For wording, we generally suggest:

We the undersigned legal voters of the town of ANYWHERE, Vermont, hereby petition the Selectboard to include the following article on the warning for the annual town meeting on March 1, 2005:
Article 1. Shall the voters of the Town of ANYWERE vote to...(include here the subject matter of the petition, i.e., increase the membership on the Selectboard from three to five members with the two new members each to serve a two year term)?

2. Clerk Offices Must Be Open Prior To Union School District Elections. Town clerks whose towns are members of a union school district must be open for voter registration until noon on the second Monday before the union school district elections, and then must provide an authenticated copy of the checklist as updated to the clerk of the union school district. 16 V.S.A. § 706u sets out the requirements for the checklist for union district meetings. This section incorporates by reference the provisions of Title 17 that require the town clerk to have office hours until noon on the second Monday before each election to allow residents to register to vote.



3. Budget Committee or Finance Committee Requires Public Meeting. A 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 and post its meetings at least 24 hours in advance, keep minutes and give the public who attend reasonable opportunity to be heard. 1 V.S.A. §§ 310, 312.

4. Budget Committee or Finance 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 does not apply.

5. All Public Meetings Require Minutes. The open meeting law requires minutes to be kept of all public meetings. 1 V.S.A. § 312. The purpose of this rule is to make it easy for the public to know, within five days of the meeting, who was present, what was discussed and what was decided at the meeting. Minutes do not have to be taken of executive sessions, although the vote to go into executive session, including mention of the subjects to be discussed should be reflected in the minutes of the meeting. 1 V.S.A. § 313. No minutes need to be taken of deliberative sessions of a board since this meeting is not a public meeting under the law. 1 V.S.A. § 310.

6. Special Meetings Must Be Publicly Announced. The time, place and purpose of a special meeting must be publicly announced at least 24 hours before the meeting. “Publicly announced” means that notice is given to an editor, publisher or news director of a newspaper or radio station serving the area of the state in which the public body has jurisdiction, and to any editor, publisher or news director who has requested under section 312(c)(5) of this title to be notified of special meetings. Note that municipal public bodies must also post notices of special meetings in or near the municipal clerk’s office and in at least two other public places in the municipality, at least 24 hours before the meeting and give notice, either orally or in writing, to each member of the public body at least 24 hours before the meeting (unless the notice is waived by the board member).

7. Nominating Petitions For Australian Ballot Due January 24th. In towns that use Australian ballot to elect officers, nominations of the municipal officers must be by petition. The petition is due by 5:00 p.m. on January 24th (the sixth Monday preceding the day of election). The candidate must also file a written consent with the clerk by 5:00 p.m. on the Wednesday following the filing deadline. Petitions can contain the name of only one candidate and must include the office and the particular seat (technically described by term length) to which the person wishes to be nominated. 17 V.S.A. § 2681. Petitions must be signed by 30 voters or 1% of the checklist, whichever is less.

8. Voters May Only Sign One Petition For Same Office. A voter may not sign more than one petition for the same office unless there is more than one nomination to be made. In such a case, a voter may sign only as many petitions as there are nominations to be made for the office. 17 V.S.A. § 2681. This means that when the clerk is counting signatures he or she must discount a signature that appeared on an earlier counted petition for office. It is not up to the clerk to determine which petition the voter first signed.

9. Candidates for Local Office May Have To File Campaign Finance Reports. Local candidate’s who raise and/or spend over \$500 in local campaigns must file campaign finance reports with the town clerk ten days before the election and ten days after the election. 17 V.S.A. §2822. Last year several candidates exceeded the threshold. Please remind local candidates of the campaign finance law and the necessity to file. We have sent copies of the disclosure forms and campaign finance guides to all town clerks. Copies of the Guide and all necessary forms are also on our website: <http://www.sec.state.vt.us>.

10. Selectboard May Reject Petitions If Outside Authority of the Voter. The selectboard does not have to place every petitioned article on the warning – only those that involve issues that Vermont law permits the voters or electorate to decide. Proposed articles that involve action that is specifically delegated to the selectboard, schoolboard or other local board or elected official may be rejected. It is in the board’s discretion to put “advisory” articles on the warning, or to reject such articles. It is wise to consider whether the board will follow the “advice” of the voters on an advisory article, before adding it to the warning. It can be very frustrating to voters to vote on an issue at town meeting and then find that the board is not going to follow the advice of the vote.

11. Voters Cannot Petition For Repeal of an Ordinance Once 44 Days Have Passed From Its Enactment. Vermont law gives the legislative body of a municipality the authority to adopt, amend and repeal ordinances (with the exception of a few specific types of ordinances, such as zoning and subdivision ordinances and rules of ethics). The law also specifically delineates the rights of the voters to petition for a permissive referendum on an ordinance adopted by the legislative body. The law provides that a petition for a vote on the question of disapproving an ordinance or rule, signed by five percent of the voters must be presented to the legislative body or the clerk of the municipality within 44 days following the date of adoption of the ordinance or rule by the legislative body. It is only when a petition is submitted in accordance with this rule that the legislative body can call a special meeting for a vote on the ordinance. As a practical matter, this means that once the 44 days pass an ordinance may only be repealed by the legislative body. 24 V.S.A. § 1973.

12. Referendum Vote On Ordinances May Not Generally Be Put Off To Town Meeting. Even if petitioners request it, a petition for a referendum vote on an ordinance must be voted on by a meeting called by the board within sixty days from the date of receipt of the petition. (And remember, voters may only bring a petition to rescind an ordinance within 44 days of its adoption by the legislative body.) The article may be included in the annual meeting warning only if the annual meeting falls within the sixty-day period. 24 V.S.A. § 1973.

13. More Signatures Required For Petition To Bond. A petition to the selectboard to place an article that includes a bonding proposal on the warning for town meeting requires signatures of TEN (10%) of the legal voters, not the usual 5%. 24 V.S.A. § 1755(a). The statute also provides that very specific information must be included in the petitioned article, including the object and purpose of the indebtedness, the estimated cost of the improvements, and the amount of bonds to be issued. For information about the specific form of the question please look at 24 V.S.A. § 1755 and 1758.

14. Vacancies Are Filled Only Until The Next Election. When there is a vacancy in public office, the board may appoint to fill the vacancy until the next election. At the next special or annual meeting, a person is elected to fill out the term of office of the person who vacated the office. 24 V.S.A. § 962, 963. For this reason, at the annual meeting not only are offices filled whose term is up, but all offices that went vacant during the year are filled to the end of their term.

15. Municipal Fiscal Year Ends Dec 31 Unless Voted Otherwise. The fiscal year of other municipalities shall end on December 31, unless the municipality votes at an annual or special meeting duly-warned for that purpose to have a different fiscal year, in which case the fiscal year so voted shall remain in effect until amended. 24 V.S.A. § 1683.

16. Town Auditors Must Meet To Examine Financial Records. Vermont law requires town auditors to meet at least twenty-five days before each annual town meeting to examine and adjust the accounts of all town and town school district officers. Notice of this meeting must be posted or published ten days in advance of the meeting. 24 V.S.A. § 1681.



17. Town Officers Must Open Books To Auditors. Vermont law requires town officials to work with the auditors to ensure an accurate audit and report on the town's fiscal health. The law provides that 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, or to furnish all necessary information in relation thereto, shall be ineligible to re-election for the year ensuing and be subject to the penalties otherwise prescribed by law." 24 V.S.A. § 1686. Note that this applies to the fees paid to officials.

18. School Records Are Not Always Audited By Board. If a town has not elected to eliminate the office of auditor, and town auditors and the school board agree, the town auditors need not conduct an audit of school district accounts as to school district fiscal years that are audited by a public accountant. 24 V.S.A. § 1681.

19 Town May Elect to Eliminate Board of Auditors. A town may vote at an annual meeting to eliminate the office of town auditor. If a town votes to eliminate the office of town auditor, the selectboard must contract with a public accountant to perform an annual financial audit of all funds of the town. Unless otherwise provided by law, the selectboard shall provide for all other auditor duties to be performed. A vote to eliminate the office of town auditor remains in effect until rescinded at an annual meeting of the town. When the town decides to eliminate the board of auditors, the term of office of the auditors expires on the 45th day after such vote or on

the date upon which the selectboard enters into a contract with a public accountant, whichever occurs first. 17 V.S.A. § 2651b.

20. Warning Must Be Published If It Is Not Mailed. If the warning for town meeting is not included in the town report and mailed or otherwise distributed to the voters at least 10 days before town meeting, then the warning must be published in a newspaper of general circulation in the municipality at least five days before the meeting. 17 V.S.A. §2641(b).

21. Deadlines Approach for Designating Polling Places. January 20, 2005 is the last day for the board of civil authority to designate polling places, and if necessary, divide the checklist for town meetings using Australian ballot voting. 17 V.S.A. §2501. Please review your polling places for accessibility by the physically disabled. If any accessible alternate sites are available within your town, please designate as an accessible polling place. Historical or cultural significance is not enough. If your town includes any public buildings that are accessible, you cannot designate an inaccessible polling place.

22. Certain Elections are By Paper Ballot or Australian Ballot. Some towns elect officers by Australian ballot. In those towns that have not adopted the Australian ballot system for election of officers, Vermont law requires the use of paper ballots for election of selectboard members, listers, auditor, road commissioner, or water commissioners. 17 V.S.A. § 2646. For other votes, paper ballots can be used when at least seven voters support such a request. 17 V.S.A. § 2658.

23. Time For Paper Ballot Voting Can Be Limited. Unlike Australian ballot voting, wherein the polls must be open from at least 10 am to 7 p.m., when an article is voted by paper ballot the polls must be kept open a “reasonable” amount of time, as determined by the moderator. 17 V.S.A. § 2661. Depending upon the size of the meeting, the polls might be open for ten minutes or up to a few hours. The law also requires that the moderator give reasonable notice to the assembly prior to the close of the polls.

24. Officers Must Be Elected By Majority Except With Australian Ballot Vote. Local officials who are elected by paper ballot or floor vote must receive a majority of all votes cast in order to be elected at town meeting. 17 V.S.A. § 2660. If no candidate receives the majority, then another vote must be taken. If no person has obtained a majority by the end of the third vote, then the moderator shall announce that the person who received the least votes in the last vote shall no longer be a candidate, and continue voting in like fashion until a candidate receives a majority. Officers elected by Australian ballot must receive the greatest number of votes – but a majority is not required. 17 V.S.A. § 2682(c).

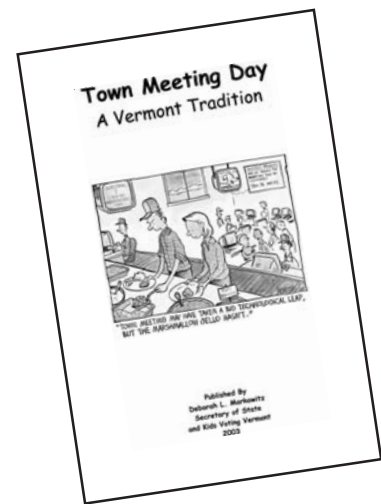
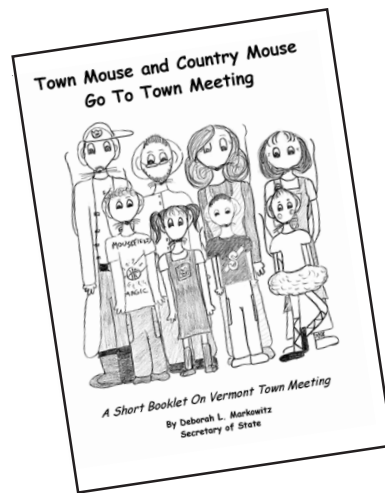
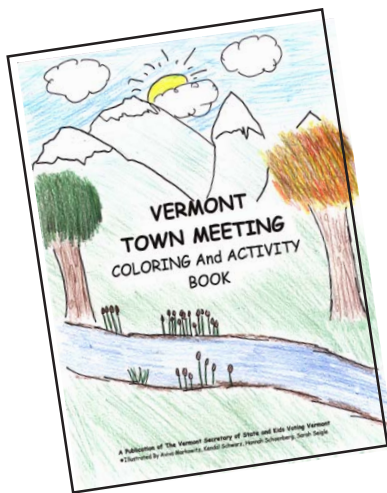
25. Town/Village Reports Must Be Sent To Many Places. The clerk of a municipality must send two copies of the town or village report to each library in the municipality and to the state library. One copy must be sent to the secretary of state, the commissioner of taxes, the highway board, the state board of health, the commissioner of prevention, assistance, transition, and health access, the auditor of accounts and the board of education. 12 V.S.A. § 1173.

ERRATA: In last month’s Opinions we said: 15. Mortgage discharge is \$7.00 per page – not per discharge! We noted that “although it takes a great deal of work to record a mortgage discharge that contains reference to multiple mortgages, the law permits the clerk to charge only \$7.00 per page. The law does not permit charging \$7.00 for each discharge when they all appear on the same page.” 32 V.S.A. § 1671. However, there is a 1988 Attorney General’s opinion which indicates that clerks can charge \$7.00 for each discharge, rather than \$7.00 per page as the statutory language seems to indicate. Sorry!

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.

TOWN MEETING CURRICULUM

Happy new year! As we start 2005, we are working hard in the Secretary of State's office on our civics resources for students. Many of you already know about our **town meeting curriculum**. There are curriculum booklets for grades pre-K-2, grades 3-5, and grades 6-8 available for you to distribute from your office. As in past years, the town meeting curriculum can be viewed online, or printed and photocopied at <http://www.sec.state.vt.us/kids/votevt/ntmeeting.htm>.



UNDERSTANDING THE LEGISLATURE

In addition to the town meeting curriculum, we are currently putting together resources for students and teachers regarding the legislative process. We are updating our website to include interesting activities for kids that will meet Vermont's education standards. There will be a board game available to order for classroom and home use and a legislative tour guide which teachers can use on field trips to the State House. We are also putting together an activity book for students which will be available on our website. All of the materials are designed to help students better understand how the legislature works and how a bill becomes law. If you have any ideas for us as we coordinate these resources, please email me at jjohnson@sec.state.vt.us or call (802) 828-1296. Thanks!

Justice of the Peace / Board of Civil Authority Workshops From Marriage to Tax Appeals

Featuring Secretary of State Deborah Markowitz
and Special Assistant Attorney General Charles Merriman

We are pleased to offer five Justice of the Peace/ Board of Civil Authority Workshops in January. These workshops will provide an overview of your duties, discussion of tax abatement, a role-play of a tax appeal, and time for questions. We especially encourage newly elected justices of the peace and selectboard members to attend! Listeners are also welcome.

Tuesday, January 11, 3:00 – 5:00 p.m.
Williston Town Offices, Williston, VT

Thursday, January 27, 3:00 – 5:00 p.m.
Rutland Town Hall, Rutland, VT

Tuesday, January 11, 7:00 -9:00 p.m.
Montpelier City Hall, Montpelier, VT

Thursday, January 27, 7:00 – 9:00 p.m.
Springfield Town Office, Springfield, VT

Wednesday, January 19, 6:00 – 8:00 p.m.
Lyndonville Municipal Building, Lyndonville, VT

JP /BCA Workshop Registration Form

Registration Fee: \$15 Individual
\$ 40 Town (for 3 or more BCA members)



Amount enclosed: \$_____ (Please make check out to Vermont Secretary of State.)

Town Clerk or Respondent: _____

Address: _____

Telephone/e-mail: _____

Workshop Date and Location: _____

Number of JPs Attending: _____

Please copy and return this form to Kathryn Mathieson, Secretary of State's Office, 26 Terrace Street, Montpelier 05609-1101 For additional information, please contact Kathryn Mathieson at 802-828-2148 or e-mail kmathieson@sec.state.vt.us.



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

Thursday, January 20, 2005

Lake Morey Resort, Fairlee

Local Regulation of Telecommunications

The last few years have seen many developments in local governments' ability to both regulate and attract telecommunications facilities. This workshop will review recent technological changes and discuss how local governments can best position themselves to respond to this changing landscape.

Thursday, February 3, 2005

Suzanna's Restaurant, Berlin

Moderator's Town Meeting Tune-up

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 the meeting unscathed.

Thursday evening, March 10, 2005

Vermont Interactive Television sites throughout the state

VIT 3: Conflicts of Interest and Rules of Procedure

This evening workshop will be delivered via Vermont Interactive Television (VIT). It will focus on how local development review bodies can adopt Rules of Procedure and Conflict of Interest Policies.

Wednesday, March 16, 2005

Suzanna's Restaurant, Berlin

Town Health Officers Workshop

This annual workshop for town health officers will focus on perennial topics such as the authority of the health officer and process for issuing health orders, as well as timely topics such as septic regulation.

For more information about these events or to view the complete schedule, visit www.vlct.org.

Quote of the Month

Small opportunities are often the beginning of great enterprises.

Demosthenes (384 BC - 322 BC)

January 2005

January 1: New Year's Day. 1:371

January 5: (*First Wednesday after the first Monday of January*) Legislature reconvenes. Vermont Constitution. Ch II, §7

January 15:

- Last day for Tax Collector to deliver unpaid real and personal property tax lists to Town Treasurer. 32:5162
- 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)

January 17: Martin Luther King, Jr.'s Birthday. 1:371

January 20:

- (*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 warnings. 17:2642(a)
- (*40 days before Town Meeting*) The legislative body has its first opportunity to warn the meeting, post the warning and notice in two public places and in or near the Town Clerk's office. 17:2641(a), 2642
- Last day for Board of Civil Authority to designate polling places and, if necessary, divide the checklist according to geographic boundaries. 17:2501
- (*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. 17:2645(a)(2)

January 24: (*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. 17:2681(a)

January 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
- Last day for Auditors to post 10 days' notice of their meeting to examine town accounts. 24:1681
- (*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. 17:2681(e)

January 26:

- (*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. 17:2681(a)
- (*Wednesday after filing deadline*) 5:00 p.m. deadline for a person to withdraw after he or she has consented to be nominated. 17:2681(d)
- (*Wednesday after filing deadline*) 5:00 p.m. deadline for candidates to file supplementary petitions if initial petition was not accepted. 17:2681(e)

January 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. 24:1179
- (*Not less than 30 days before Town Meeting*) Last day for municipality to post warning and notice of Town Meeting. 17:2641(a), 2642, 2521(a)
- Last day to hold first public hearing on charter amendments if article is to be voted at Town Meeting. 17:2645(a)(3)
- The most recent checklist of the town should also be posted at this time, wherever the warning and notice is posted. In towns that divide their checklist, that portion of the checklist that applies to the district should be posted. 17:2141, 2501, 2521(a)

January 31:

- Last day to mail W-2 Withholding Forms to employees.
- Last day to file Form 941 (*Quarterly Withholding Return*) with the IRS.

Vermont Public Service Awards

In order to honor the hard work of our many dedicated local officials and to encourage others to serve, we are asking for the help of Town Clerk's in finding long-serving local officials who have provided their communities with 20 or more years of service. We will be traveling to all the counties in Vermont to hold a ceremony and to present certificates of recognition. **So that we do not miss anyone, we are asking for your help!**

We will be sending out nomination forms and a "*Guide to Nominating Local Officials*" in February, but ask you to begin researching qualifying local officials in your town. **Thanks!**

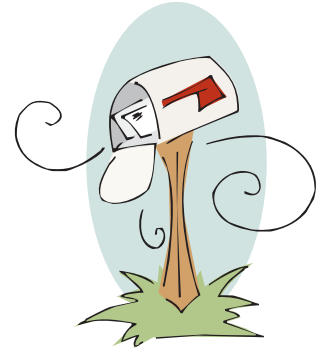


Mailing List Updates!

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: kmathieson@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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