



# MEMORANDUM

To: Vermont Municipal Officials  
From: VLCT Municipal Assistance Center  
Date: December 30, 2015  
RE: Model Articles for Annual Town Meeting

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The Town Meeting warning must contain the following information, as described in 17 V.S.A § 2641 *et seq.*:

1. The date, time, and location of the meeting;
2. The nature of the meeting (whether it is a town meeting, school meeting, or both);
3. The business to be transacted including the offices and the questions to be voted upon;
4. The date, location, and time of all polling places when voting by Australian ballot; and
5. The signatures of the members of the town selectboard, school board, or both for a combined meeting.

The warning must also be accompanied by information on voter registration and information on early or absentee voting (if applicable). 17 V.S.A § 2642(b).

The warning must, by separate articles, specifically indicate the business to be transacted, to include the offices and the questions to be voted upon. 17 V.S.A. § 2642. The warning must contain any article or articles requested by a petition signed by at least five percent of the voters and filed in accordance with law. Vermont law prohibits consideration of articles that have not been warned. An article entitled “Other Business” may not be used for taking binding action. 17 V.S.A. § 2660(d).

The wording of Town Meeting articles, unless specifically articulated in statute, is indeterminate. For that reason, the VLCT Municipal Assistance Center has developed the following model articles to help municipalities draft their Town Meeting warnings. Use these model articles in combination with VLCT’s Town Meeting Warning Models, found at <http://www.vlct.org/league-resources/town-meeting-2016-resources/>. If you have specific questions about these or other articles, please contact us at 800-649-7915 or [info@vlct.org](mailto:info@vlct.org).

## Legend:

\* Indicates a vote that continues in effect until rescinded by the voters at a meeting warned for that purpose.

† Indicates a vote must be conducted by Australian ballot.

### Sponsor of:

VLCT Employment  
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Fund, Inc.

**[the model articles begin on the next page]**

# VLCT Model Town Meeting Articles

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## **Election of Moderator**

The first article on the Town Meeting Warning should be:

- To elect a Town Moderator

Note: If the Warning is used for both the Town Meeting and the School Meeting, there should also be an article “To elect a School Moderator” as the first order of business during the school meeting. 17 V.S.A. § 2657. There must be a separate election for the Town Meeting Moderator and the School Meeting Moderator, although the same person may be elected to both positions.

## **Reports of town officers**

If the selectboard wants to set aside time to hear from town officers, the following language should be used:

- To hear and act upon the reports of the Town Officers.

Note: By tradition, the town may warn an article that provides voters the opportunity to hear town officers' annual reports. However, there is no legal requirement that a town report be “accepted” or “acted upon” by the voters.

## **Election of officers**

The election of officers may be presented as separate articles or as follows:

- To elect all Town Officers required by law:
  - Town Clerk for a term of [*insert “one” unless the town has voted to increase the term to three years*] year
  - Town Treasurer for a term of [*insert “one” unless the town has voted to increase the term to three years*] year
  - Selectboard member for a term of three years [*Must be elected by paper ballot unless the town has voted to elect its officers by Australian ballot*]
  - Lister [*unless the town has voted to eliminate the office of elected lister*] for a term of three years [*Must be elected by paper ballot (unless the town has voted to elect its officers by Australian ballot)*]
  - Auditor [*unless the town has voted to eliminate the office of elected auditor*] for term of three years [*Must be elected by paper ballot unless the town has voted to elect its officers by Australian ballot*]
  - First Constable [*unless the town has voted to authorize the selectboard to appoint a constable*] for a term of [*insert “one” unless the town has voted to increase the term to “two”*] years
  - Collector of Delinquent Taxes [*unless the town has voted to have its Town Manager collect delinquent taxes or has voted to authorize its selectboard to appoint a Collector of Delinquent Taxes*] for a term of [*insert “one” unless the town has voted to increase the term to three years*]
  - Grand Juror
  - Town Agent

# VLCT Model Town Meeting Articles

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## **Collection of current taxes\***

- Shall the voters authorize the [*insert "Town Manager" or "Treasurer"*] to collect current taxes?

Note: State law no longer provides for the election of a Collector of Current Taxes. Instead, a town must vote to have its Town Manager or Town Treasurer collect current taxes. If a town fails to vote to have either the Town Manager or Treasurer collect current taxes then the constable automatically becomes the collector of taxes. 24 V.S.A. § 1529.

## **Collection of delinquent taxes\***

- Shall the voters authorize the Town Manager to collect delinquent taxes pursuant to 24 V.S.A. § 1236?

*or*

- Shall the voters authorize the selectboard to appoint a collector of delinquent taxes pursuant to 17 V.S.A. § 2651d?

## **Budget Article(s)**

If the town votes all expenditures with one article:

- Shall the voters authorize total fund expenditures for operating expenses of \$\_\_\_\_\_, of which \$\_\_\_\_\_ shall be raised by taxes and \$\_\_\_\_\_ by non-tax revenues?

If the town votes separate general fund and highway fund articles:

- Shall the voters authorize general fund expenditures for operating expenses of \$\_\_\_\_\_, of which \$\_\_\_\_\_ shall be raised by taxes and \$\_\_\_\_\_ by non-tax revenues?
- Shall the voters authorize highway fund expenditures of \$\_\_\_\_\_, of which \$\_\_\_\_\_ shall be raised by taxes and \$\_\_\_\_\_ by non-tax revenues?

## **Setting the tax rate**

The town may vote its budget in terms of specific dollar amounts or in terms of the rate on a dollar of the grand list. If the town votes the budget in terms of specific dollar amounts (as per the above article(s)) it is not necessary to vote to authorize the selectboard to set the tax rate. This authority is already provided by law. 17 V.S.A. § 2664.

If the town chooses to vote the rate on a dollar of the grand list, it may do so as follows:

- Shall the town set the tax rate at \$\_\_\_\_\_ on a dollar of the grand list to pay its expenses and liabilities for the [*current or fiscal*] year?

## **Tax Payment Installments**

The town may vote to collect taxes in one payment or in multiple installments. If the town votes to collect in one payment it may do as follows:

- Shall the voters authorize payment of real and personal property taxes on [*insert due date*]?

If the town votes to collect taxes in multiple payment installments it may do so as follows:

- Shall the voters authorize payment of real and personal property taxes in [*insert number*] installments, with the due dates being [*insert due dates*]?

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Note: Towns should be mindful of setting due dates on days when the town offices are open and make sure that due dates do not fall on weekends or holidays whenever possible.

### **Use of postmarks as proof of on-time payment**

A municipality that does not vote on the method of delivery of a tax must accept payment that is delivered or postmarked before midnight on the due date that has been set for that tax. If the town wishes to require physical delivery on or before the due date, it may do so as follows:

- Shall the town vote to disapprove the use of postmarks as proof of on-time payment of taxes pursuant to 32 V.S.A. § 4773?

### **Social service appropriation(s)**

Social service appropriations may be either included in the general fund budget or listed separately on the warning. If listed outside of the general fund budget, the appropriations may be listed individually or cumulatively:

- Shall the voters appropriate \$[*insert amount requested*] to [*insert name of organization*] for [*insert purpose*]?

*or*

- Shall the voters appropriate a total of [\$] to the following social service agencies, pursuant to 24 V.S.A. § 2691?  
[*insert dollar amount*] to [*insert name of agency*] for [*insert purpose*]  
[*insert dollar amount*] to [*insert name of agency*] for [*insert purpose*]

Note: In addition to providing the name of the social service agency and the amount requested for appropriation, the selectboard should include a brief description of the purpose for the proposed appropriation if it is not readily apparent from the agency's name. However, the selectboard should be careful not to imply an opinion on the worthiness or necessity of the appropriation.

### **Vote to borrow funds for public improvements or capital assets**

- Shall the voters authorize [*insert the public improvement or acquisition*] in an amount not to exceed \$ [*insert dollar amount*] to be financed over a period not to exceed [*insert number of years up to five*]?

Note: When borrowing for a term of more than five years, the town must follow the procedural requirements of 24 V.S.A. §§ 1755 et seq., which require voting by Australian ballot.

### **Vote to allow the selectboard to borrow in anticipation of taxes**

There is no need to vote to allow the selectboard to borrow in anticipation of taxes for the purpose of paying current expenses. Every selectboard has the legal authority to borrow in anticipation of taxes for a period of up to one year for the payment of current expenses pursuant to 24 V.S.A. § 1786.

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### **Vote to allow the selectboard to apply for and accept gifts and grants**

There is no need to vote to allow the selectboard to apply for and accept gifts and grants. Every selectboard has the legal authority to “apply for grants and may accept and expend grants or gifts above those which are approved in the town budget.” 17 V.S.A. §2664. However, the selectboard must include in its annual report a description of all grants or gifts accepted during the year and associated expenditures.

### **Providing “notice of availability” of annual report**

State law requires that the auditors' annual report is “mailed or otherwise distributed to the voters of the town.” 24 V.S.A. § 1682. If the town wants to distribute the annual report by a means other than mailing or distributing the report to the voters, it must vote as follows:

- Shall the town provide notice of the availability of the annual report by [*insert method of providing notice such as “postcard, mailed to all registered voters”*] at least 30 days before the annual meeting in lieu of mailing or otherwise distributing the report to the voters of the town pursuant to 24 V.S.A. § 1682?

### **Interest on overdue tax payments\***

- Shall the town vote that taxes will bear interest at a rate of [*insert amount not to exceed one*] percent per month or fraction thereof for the first three months and thereafter [*insert amount not to exceed one and one-half*] percent per month or fraction thereof from the due date of such tax pursuant to 32 V.S.A. § 5136?

### **Interest on overdue installment payments of taxes\***

- Shall the town vote that taxes payable in installments will bear interest at a rate of [*insert amount not to exceed one*] percent per month or fraction thereof for the first three months and thereafter [*insert amount not to exceed one and one-half*] percent per month or fraction thereof, from [*insert “the due date of the last installment” or “the due date of each installment”*] pursuant to 32 V.S.A. § 4873?

### **Interest on overdue water and sewer payments\***

- Shall the town vote that [*insert “water” and/or “sewer”*] charges will bear interest at a rate of [*insert amount not to exceed one*] percent per month or fraction thereof for the first three months and thereafter [*insert amount not to exceed one and one-half*] percent per month or fraction thereof, from the due date of such charges pursuant to 24 V.S.A. § 5151(c)?

### **Discount for early payment of taxes\***

- Shall the town direct the collector of current taxes to deduct [*insert number no larger than four*] percent from the taxes of a person who makes his or her tax payment on or before the [*insert “due date” or “due dates” depending on whether taxes are paid in installments*] established by the town pursuant to 32 V.S.A. § 4774?

### **Reduction of delinquent tax commission / penalty\***

Unless the town votes to reduce the penalty, the collector of delinquent taxes has discretion to charge a penalty in any amount from zero to a maximum of eight percent. If the town chooses to limit the amount of the penalty it may do so as follows:

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- Shall the town limit the amount of the penalty charged by the collector of delinquent taxes for payments made after the due date for payment to *[insert number no larger than eight]* percent of the tax collected pursuant to 32 V.S.A. § 1674?

The town may also vote to impose a graduated penalty schedule as follows:

- Shall the town set the penalty charged by the collector of delinquent taxes for payments made after the due date for payment to *[insert number\*\*]* percent of the tax for the first *[insert number]* days, and then an additional *[insert number\*\*]* percent of the tax for the *[insert number]* day and thereafter pursuant to 32 V.S.A. § 1674?

\*\* The sum of these two numbers may not exceed eight.

### **Grace period for delinquent tax penalty\***

- Shall the town allow a grace period of *[insert number]* days after the established time for payment during which the collector of delinquent taxes shall not charge a penalty pursuant to 32 V.S.A. § 1674?

### **Establish a reserve fund**

- Shall the town establish a reserve fund to be called the *[insert name of reserve fund]* to be used for *[insert purpose of reserve fund]* in accordance with 24 V.S.A. § 2804 to be funded with *[insert funding mechanism such as "a two cent levy on the tax rate" and insert period of time such as "for the fiscal year commencing July 1, 2016"]* to fund that reserve fund?

Note: If the town votes from the floor, the creation of the reserve fund and the funding of the reserve fund may be accomplished in two separate articles. If the town votes by Australian ballot, the creation and funding of the reserve fund must be combined into one article.

### **Elimination of elected Auditor\***

- Shall the town authorize the elimination of the office of Town Auditor, with future audits to be provided by a certified public accountant in accordance with 17 V.S.A. §2651b?

Note: This vote must be taken by paper ballot.

### **Elimination of elected Lister\***

Shall the voters authorize the elimination of the office of Town Lister in accordance with 17 V.S.A. §2651c and replace it with a professionally qualified assessor who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for listers or the board of listers under the provisions of Title 32?

Note: This vote must be taken by paper ballot.

### **Vote to allow Selectboard to appoint Constable(s)\*†**

The town may vote to authorize the selectboard to appoint a first constable as follows:

- Shall the voters authorize the selectboard to appoint a first constable in accordance with 17 V.S.A. § 2651a?

The town may vote to allow the selectboard to appoint a second constable as follows:

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- Shall the voters authorize the selectboard to appoint a second constable, if needed, in accordance with 17 V.S.A. § 2651a?

Note: The above votes must be taken by Australian ballot.

### **Vote to Restrict Constable's Law Enforcement Authority**

- Shall the voters prohibit the town constable from exercising any law enforcement authority, in accordance with 24 V.S.A. § 1936(a)(1)?

### **Vote whether to use Australian ballot to elect officers**

- Shall [*insert name of municipality*] elect its town officers by Australian ballot pursuant to 17 V.S.A. § 2680?

### **Vote whether to use Australian ballot for budget articles**

- Shall [*insert name of municipality*] adopt its budget [*insert "article" or "articles"*] by Australian ballot pursuant to 17 V.S.A. § 2680(c)?

### **Vote whether to use Australian ballot for public question(s)**

- Shall [*insert name of municipality*] vote on all public questions by Australian ballot pursuant to 17 V.S.A. § 2680(d)?

*or*

- Shall [*insert name of municipality*] vote on [*insert the specific public question*] by Australian ballot pursuant to 17 V.S.A. § 2680(d)?

### **Other nonbinding business**

- Discussion of other nonbinding business.

Note: An article entitled "other business" "shall not be used for taking binding municipal action, and the moderator shall so rule." 17 V.S.A. § 2660(d). The town meeting warning must "specifically indicate the business to be transacted... and the questions to be voted upon." 17 V.S.A. § 2642(a)(2).

**VLCT has developed these model town meeting articles for illustrative purposes only. VLCT makes no express or implied endorsement or recommendation of any model article or any express or implied guarantee of legal enforceability or legal compliance. VLCT also does not represent that any model article is appropriate for any particular municipality.**