

of the town's finances and ensuring public officials remain accountable to the voters. <u>17 V.S.A. §</u> 2649 and 2651b; 24 V.S.A. § 1681; 24 V.S.A. § 1682.

**Collector of Delinquent Taxes (DTC)-** The DTC notifies taxpayers of overdue taxes, arranges for late payments, and takes formal collection actions (including tax sales of property) when necessary. They also record delinquent accounts for the town auditor. 17 V.S.A. § 2651d.

**First Constable**- A constable's duties vary between towns in Vermont. Some constables have the full powers of a law enforcement officer within their town, while other constables hold limited powers to serve civil process, assist health officers in their duties, destroy unlicensed animals, kill injured deer, and remove disorderly people from town meeting(s). When a tax collector is not elected, the constable serves as the default current tax collector.

**Lister-** Listers serve on a board to determine the fair market value of real and personal property taxed by the selectboard. The board of listers' duties are similar to a professional assessor's role. 17 V.S.A. § 2649.

**Moderator-** The moderator runs all annual and special town meetings according to Robert's Rules of Order. They decide questions of order and germaneness and declare the results of votes taken. In towns that have opted for the Australian ballot, the selectboard is responsible for the required informational hearing but often request the moderator preside over it. 17 V.S.A. § 2658

**Selectboard-** The selectboard is the governing body that broadly supervises and controls town matters. It enacts ordinances, regulations, and policies; oversees town property and personnel; prepares, presents, and manages budget; and oversees roads. 24 V.S.A. § 872; 17 V.S.A. § 2649.

**Town Clerk-** The town clerk records, preserves, and certifies a town's public records. The clerk has many responsibilities, including running local elections; recording town meeting proceedings; and issuing dog, marriage, hunting, and fishing licenses. 17 V.S.A. § 2651e **See Generally** 24 V.S.A. §§ 1151-1179

**Town Treasurer-** The town treasurer keeps an accounting of all the town's finances. They are responsible for keeping the town's accounts, investing the town's money (with the selectboard's approval), keeping record of the taxes voted, and paying orders drawn on them. 24 V.S.A. § 1571.