VLCT and the Vermont Municipal Highway Association have put together a day full of activities for local officials in preparation for Town Fair 2002. And this year, recognizing the fact that Town Fair attracts over 600 local officials, employees and volunteers from many different areas of municipal government, the Fair has a theme, Weaving the Web of Local Government. It is hoped that attendees will use the unique opportunity offered by the Fair to get to know their colleagues from around the state, and take a moment to recognize the work they all do together to make Vermont communities great places to live.

In addition, VLCT has two milestones to celebrate at Town Fair this year. We reached 100% membership last month for only the second time in our 35-year history. All 246 cities and towns in Vermont are now members of VLCT. We also have our 35th anniversary to recognize, which we will do at a special dinner the evening before Town Fair. Please plan to join us for this dinner if you can extend your Town Fair experience!

Now, a brief outline of the schedule.

WORK
Yes, there is work to be done at Town Fair. The VLCT Property and Casualty Intermunicipal Fund and the VLCT Unemployment Trust will hold a combined annual business meeting first thing Thursday morning to elect officers and hear reports. The Vermont Constables’ Association will meet after lunch for its annual business meeting, and the Vermont Association of Chiefs of Police will hold a membership meeting, also after lunch.

The VLCT Annual Meeting will be held Thursday afternoon as well to elect officers and approve the 2003 Municipal Policy, VLCT’s annual legislative platform. (Please see accompanying article on the Policy’s development.)

LEARN
There are 13 different workshops scheduled for Thursday, as well as a moderated gubernatorial debate among candidates Douglas Racine (Democrat), James Douglas (Republican), Cornelius Hogan (Independent), and the Progressive candidate, to be determined in the September primary. (Please see insert in this issue for the full workshop schedule, and registration form.) Health and Bone Density Screenings will also be offered all day. In between these events, plan to research the latest products and services offered by the 100-plus...
Welcome to the VLCT Board, Mary!

- Katherine Roe, VLCT Communications Coordinator
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Property Tax Exemption for Public, Pious and Charitable Use

Supreme Court Revises Tax Exemption Test

The Vermont Supreme Court recently issued a decision that has the potential to significantly expand the class of landowners entitled to receive an exemption from property taxes under the public, pious and charitable use exemption set forth in 32 V.S.A. § 3802(4). Sigler Foundation v. Town of Norwich, Docket # 2001-433 (July, 2002). The decision is problematic for municipalities for two main reasons.

First, the Court reinterpreted the second criteria of the three-part test it previously created to determine whether a property is exempt as a public, pious or charitable use. See American Museum of Fly Fishing, Inc. v. Town of Manchester, 151 Vt. at 110 (February, 1989). The second criteria of the so called “Fly Fishing” test is whether the primary use of a property will “directly benefit an indefinite class of persons who are part of the public . . . .” In its decision, the Court has redefined “indefinite class” in such a broad manner as to open the door for property owners to take advantage of the tax exemption provided for in 32 V.S.A. § 3802(4). This creates the potential for a serious weakening of the tax base of every municipality.

Second, in redefining “indefinite class,” the Court has now created a confusing standard that will be difficult for listers to apply. In this article, VLCT will attempt to explain the redefined test for determining whether an indefinite class of people benefit from the use of property. However, the revised test is such that it will undoubtedly make it more difficult for listers to determine whether a property qualifies as exempt under 32 V.S.A. § 3802(4).

The trial court found that the Foundation met parts one and three of the Fly Fishing Test. Part one of the test requires that the use be public, and part three of the test requires that the property be owned and operated on a not-for-profit basis. However, the trial court ruled that the Foundation did not meet part two of the test because it served a definite class of people – those affiliated with or interested in dairy farming.

The Vermont Supreme Court reversed the trial court and, in so doing, re-defined the test for determining whether an indefinite class of people are served by a public use. The Vermont Supreme Court seemed to be swayed by the fact that the Dream & Do Farm is open to the public without any limitations. For example, an application is not required to visit the Farm, nor are there any criteria that the public must meet to be able to visit the facility.

The facts of the case indicate that school students at all levels of education have visited the facility. However, the Town and the trial court relied on the fact that while students may make field trips to the Farm, the Farm principally benefits experts and academics conducting research relating to dairy farming. The trial court concluded that these academics and experts constitute a definite class of people that are benefited by use of the farm.

In revising the second part of the Fly Fishing test, the Vermont Supreme Court seems to be saying it no longer matters whether the public at large “actually” uses the property. What matters seems to be whether the property owner makes the use “available” to the public without placing any restrictions on access. The Court appears to have shifted its attention from the character and nature of the class benefited to the mere consideration of the intent of the taxpayer. The Court’s apparent conclusion that actual public use is not required to meet the test broadens the pool of landowners who may be able to qualify for a property tax exemption. Theoretically, any landowner who does not make a profit may now attempt to make the argument that the public has access to the property and the property should be exempt, regardless of whether the public actually uses the property. Time will tell if this restatement of the test leads to an increased volume of exemption litigation under 32 V.S.A. § 3802(4).

The best advice we can give to listers is to focus first on whether the use benefits society at large. This is still part of the second criteria of the Fly Fishing test, as the court did not alter it. If a use meets this part of the test and it is shown to be operated on a not-for-profit basis, listers must examine whether there are any restrictions placed on who in the public may avail themselves of the use. For example, applications to use the property, charging a fee and other threshold criteria that must be met for the public to use the property may cause the landowner to fail the test. However, if there are no such restrictions on use, the property will likely qualify as exempt.

Conversely, listers need not inquire whether the public actually uses the property. Such evidence may no longer be relevant to the Fly Fishing test as long as it is established that use is public and the public may use the property. As with all complicated local decisions, listers should simply do their best they can to evaluate exemption requests under the revised standard, and consult the town attorney or the VLCT Municipal Law Center if you have questions.

- Jon Groverman, Director, VLCT Municipal Law Center
TAX EXEMPT PROPERTY INCLUDED IN EQUALIZED EDUCATION PROPERTY VALUE

STATE DENIES STRAFFORD’S REQUEST TO EXCLUDE IT

The Vermont Department of Taxes, Division of Property Valuation and Review (PVR), issued a decision in June that is problematic for Vermont municipalities. The decision relates to who has the authority to grant tax exemptions and how granting tax exemptions affects the statewide property tax that is established by PVR.

Under Act 60, PVR has the authority to establish the equalized education property value (EEPV) and coefficient of dispersion (COD) for each town. These values are used to establish the common level of appraisal in each municipality. (See article elsewhere in this issue on the common level of appraisal and why it is important to municipalities.) Generally speaking, the common level of appraisal is used to determine the statewide education property tax for each municipality.

The Town of Strafford exercised its legal right to request that PVR re-determine the EEPV and COD for the town. Specifically, Strafford disputed PVR’s decision to include in its calculations the fair market value of two properties that town listers had determined to be exempt from property taxes under the public, pious and charitable use exemption of 32 V.S.A. § 3802(4).

Strafford argued that PVR has no authority to question the tax-exempt status of the properties in question. After all, it is the listers’ responsibility to determine whether a property is exempt under 32 V.S.A. § 3802(4). In order to make this determination, the listers must apply the criteria established by the Vermont Supreme Court in the so-called “Fly Fishing” case (see this month’s Legal Corner for a review of the “Fly Fishing” test).

In its decision, PVR acknowledges that it lacks authority to determine whether property is exempt. As noted in PVR’s decision, the Vermont Supreme Court recently held that PVR only has authority to hear appeals related to the fair market value of property, not the tax exempt status of property. Subud of Woodstock v. Town of Barnard, 169 Vt. 582 (1999).

Notwithstanding these admissions, PVR took the position that because it has the authority to estimate the fair market value of two properties that town listers had determined to be exempt from property taxes, its decision can change the tax-exempt status of the properties in question. After all, it is the listers’ responsibility to determine whether property is exempt from property taxes. The process is that the listers determine whether property is exempt under 32 V.S.A. § 3802(4) and an aggrieved party can appeal the listers’ decision to exempt property to Superior Court (not to PVR, as noted in the Subud case). PVR is circumventing this process by examining issues of tax exemption through the equalization process.

VLCT strongly disagrees with PVR’s reasoning. In our view, having the authority to determine the aggregate fair market value of property in establishing a statewide property tax does not equate to the authority to question the listers’ decision to exempt property from taxes. Vermont statutes and precedent establish separate criteria and a separate process for determining whether a property is exempt from property taxes. The process is that the listers determine whether property is exempt under 32 V.S.A. § 3802(4) and an aggrieved party can appeal the listers’ decision to exempt property to Superior Court (not to PVR, as noted in the Subud case). PVR is circumventing this process by examining issues of tax exemption through the equalization process.

While VLCT disagrees with PVR’s position, municipalities should be aware that PVR may choose to examine their decisions regarding the exempt status of property as part of the equalization process. We have spoken with PVR about our concerns, but they remain confident of their ability to consider tax-exempt property in their calculations. Stay tuned for legislative or court action that may be taken to address this issue.

- Jon Groveman, Director, VLCT Municipal Law Center
Questions asked by VLCT members and answered by the League’s legal and research staff

SELECTPERSON/ZONING ADMINISTRATOR CONFLICTS; BCA APPEALS

Can a selectboard member also serve as the town’s zoning administrator?

Legally, yes, as there is no legal prohibition against it. In some rural towns where it is difficult to find people to serve local government, selectboard members wear several hats, including this one. As a matter of practice, however, VLCT does not recommend that selectboard members serve as zoning administrator as it creates potential conflicts that could stand in the way of effective administration of your municipality’s zoning program.

For example, conflicts may arise due to the employer/employee relationship between the zoning administrative officer and the selectboard. The planning commission, with the approval of the selectboard, appoints the zoning administrator. The selectboard ultimately oversees the zoning administrator for the purpose of setting the zoning administrator’s salary. The selectboard also has the authority to remove the zoning administrator for cause at any time “after consultation” with the planning commission, not concurrence. 24 V.S.A. §§ 1121(b), 4442(a). It is extremely awkward to have the zoning administrator be a member of the board that sets his or her salary and evaluates that person’s performance. Even if the zoning administrator recuses him or herself from these decisions, it may create tension between the administrator and board colleagues if the board makes decisions with which the administrator does not agree. Worse yet, it may create the public perception that the board is biased with regard to supervising one of its own members as an employee.

Another potential conflict exists because the selectboard has the legal authority to settle suits brought against the town. This authority extends to settling zoning appeals filed with the Environmental Court as a result of actions and/or decisions of the zoning administrator or zoning and planning boards. Again, it places both the zoning administrator and the selectboard in a difficult situation if the board is not willing to support in court actions that the administrator has taken.

(Continued on next page)
Finally, the selectboard’s principal focus is on public policy and broad community and economic development issues that involve a considerable amount of discretionary authority. Conversely, the zoning administrator’s official duties and legal authority are narrowly defined by statute, with no discretionary authority when administering the town’s bylaws. As a result, whether justified or not, the duality of office may raise public questions of perceived lack of impartiality on the part of the zoning administrator in the administration of the bylaws.

Balancing these divergent roles of being both the zoning administrator and a selectboard member presents a challenging situation that deserves thoughtful consideration before a municipality decides to engage in this practice.

A written tax grievance was filed with the board of listers requesting a property assessment reduction. Although the taxpayer was neither personally nor otherwise represented at the hearing, the board of listers considered the grievance and issued a determination that reduced the assessment. Notice by certified mail was sent to the taxpayer’s out-of-state permanent residence but was later returned by the post office as unclaimed. The deadline for filing an appeal with the BCA has passed. What is the responsibility of the listers at this point? Does the taxpayer still have a right to appeal?

The law does not require that an aggrieved taxpayer be personally present or represented at the warned public hearing of the board of listers. As in this case, if the taxpayer does not attend the grievance hearing, the listers may still consider the request based upon the written grievance letter, issue a determination and amend the abstract. The notice must inform the taxpayer of his or her right to appeal the listers’ decision to the BCA within 14 days of the mailing of the written notice. 32 V.S.A. § 4222. The board must either deliver in person or send the taxpayer written notice of its determination by certified or registered mail, postage prepaid. Otherwise, the presumption of law is that personal notice was not mailed as required. 32 V.S.A. § 4424.

In the situation you describe, the notice was properly mailed to the address noted on the grievance letter, which corresponded with the permanent address of residence of record in the town offices. In this case, the listers did all that was legally required with regard to giving notice. There is no statutory duty imposed upon the listers to ensure that the taxpayer actually accept the certified mail, nor to make a follow-up phone call or personal service if the mail is returned undelivered. Do not send out a second determination notice if the taxpayer then calls to say he or she never got the notice, as that could be interpreted as an admission that the first notice was defective. It is, however, appropriate to send out a copy of the original notice to the taxpayer with verification that the deadline for filing an appeal has lapsed. Once the deadline for filing an appeal to the BCA has passed, the taxpayer’s rights to do so are extinguished by operation of law.

If the taxpayer files a BCA appeal after the deadline, who decides if the appeal is timely – the town clerk or the full BCA?

The town clerk is only one member of the BCA and, as such, has no independent authority to make a decision on behalf of the entire board. Thus, the clerk should never reject an appeal out of hand. Rather, the clerk has a responsibility to forward the requested appeal to the board to determine timeliness. General law requires that a quorum (i.e., a majority of the entire membership of the board) be present and vote affirmatively to take any official action. The quorum rule for the BCA is different and more permissive than general law. Those members of the BCA who are present and voting at the meeting constitute a quorum for the purpose of conducting business, and official action may be taken with the concurrence of as few as three members. 32 V.S.A. § 2103(5).

The 2002-3 Planning and Zoning Workshop Series

VLCT members should have recently received a brochure on the second annual VLCT/Regional Planning Commissions (RPCs) Planning & Zoning Workshop Series. The 2001-2 series, which finished in June, was a big success. Hundreds of local officials attended all or part of the four-part series that covered the core information planning and zoning officials need to know to deal with land use issues in their municipalities.

The 2002-3 series will delve into thornier, more advanced planning and zoning topics such as permitting, enforcement, conducting site plan, conditional use, subdivision and PRD/PUD reviews, and dealing with nonconforming uses/nonconforming structures and home occupations. Like the first series, the second series will utilize the Vermont Interactive Television format. However, VLCT and the RPCs have designed the second series to be more interactive and involve fewer lectures. The program will allow attendees to work through hypothetical zoning applications together, and to hear from experts as to how they would treat the applications.

Contact VLCT or your RPC for further details about the program, and look for the brochure in the mail!
WORKPLACE LEAVE DUE TO A MEDICAL CONDITION

A BRIEF GUIDE TO RELEVANT LAWS

(Editor's Note: The article below provides an introduction to the laws that govern certain workplace leave practices. Its purpose is to alert municipal personnel directors or human resources staff to the existence of these laws and to some of the events that may trigger them. To determine whether and how the laws discussed below might apply in your municipality's particular situation, please consult the VLCT Municipal Law Center or your municipal attorney.)

Whenever an employee is injured or becomes seriously ill, there are a number of laws that may be implicated. For instance, an employee who sustains a workplace injury has rights under Vermont's worker’s compensation laws - but he or she may also have medical leave rights that must be addressed under Vermont's Parental and Family Leave Act (PFLA), 21 V.S.A. § 471 et seq. and the Federal Family Medical Leave Act (FMLA), 29 U.S.C. § 2601 et seq. Further, the injury may result in a disability as defined under the Americans with Disabilities Act (ADA), 42 U.S.C. § 12102 et seq. and Vermont's Fair Employment Practices Act (VFEPA), 21 V.S.A. § 495. In these cases, the employer may be obligated to provide a reasonable accommodation to the employee in the form of an extended leave period, reduced hours or other accommodations.

The following is an outline of the separate analysis that must be done by all municipal employers under each of the following federal and state statutes every time an employee suffers an injury, becomes ill or requests leave for family or medical purposes. Because a comprehensive analysis is beyond the scope of this article, and because the interplay between the ADA/VFEPA, FMLA/PFLA and Vermont's Worker's Compensation Act (VWCA) is highly complex, employers should always consult their counsel for assistance with matters that implicate these laws before any action is taken.

A. ADA/VFEPA: These statutes prohibit employment discrimination against qualified individuals with disabilities who can perform the essential functions of the job with or without reasonable accommodation. Both statutes apply to all municipal employers. If an employee suffers a serious injury or develops a condition that renders him or her disabled as defined by these laws, the employer may have to provide a reasonable accommodation for that employee (absent a showing of undue hardship for the employer) if he or she can perform the essential functions of the job. Such an accommodation may include job restructuring or employee leave (including intermittent leave), if “reasonable.”

During any leave period provided as a reasonable accommodation under the ADA, the employer must allow the individual to use any accrued paid leave first, but if that is insufficient

(Continued on next page)

MORETOWN TOWN CLERK HITS THE ROAD – REALLY!

The Moretown Highway Department might just have to deputize Moretown Town Clerk Susan Goodyear as its 2002 “special agent.” Goodyear set out “earlier in the spring than all common sense dictated” to walk every town road in Moretown. When she, and her walking companions Sharon Cutler and Stephanie Venema, complete their goal in the fall, they will have a knowledge of their town and its roads that many can only dream about.

Goodyear grew up in Moretown and went to Montpelier High School with Cutler and Venema. She had wanted to walk Moretown’s roads for years and her interest was rekindled when she became town clerk. Then everything fell into place when Cutler retired and Venema moved back to Moretown from Colorado. The three childhood friends decided to give it a try.

“There are some roads I’d never been on in all my life,” Goodyear said. She added, “There isn’t a road you go on that you don’t say, ‘isn’t that the most beautiful view, or fern or flower.’ Everyone would say the same thing about their town if only they had the time to mosey.” The trio walks most Saturday mornings, and has completed 22 of the 47 miles of town roads.

Goodyear says that most of the really steep roads are done. “We used to take turns choosing the road we would do that day. I was picking the long and steep ones. I don’t get to pick anymore,” she said with a smile. She also admits to having bought a new pair of walking shoes. “Sturdy is the name of the game,” she advises. “Traction, comfort and washable” are her criteria for shoes.

Depending on their destination, the three are often joined by others who are curious about a particular road. Asked if she was surprised by anything in her walks, Goodyear said the amount of new houses has made an impact, even though she sees the permits for them come through the town office. “The shocking thing is how many driveways there are,” she said. “We wonder where they are going to build next.” A pleasant surprise has been how clean the roads are. “Even on Green-up Day, we didn’t have to pick up,” she said.

“We’re savvy about this in Vermont and take pride in our clean roads.”

Goodyear and her walking buddies are looking forward to their August walks. “We’ve found some great berry patches and are keeping watch on them” she said. Anyone thinking of joining the threesome in August might be in for a delicious treat … if they can keep up the pace!

- Katherine Roe, VLCT Communications Coordinator

Moretown Town Clerk Susan Goodyear stands next to a map she knows well – the Moretown Road Names map.
B. FMLA: The Act provides employees with, among other things, up to 12 weeks of unpaid leave (including intermittent leave) in a 12-month period for (a) birth or adoption or foster care placement; (b) to care for the spouse, son or daughter, or parent of the employee with a serious health condition; or (c) because of the serious health condition of the employee that makes the employee unable to perform one or more essential functions of his or her job. The Act also prohibits employers from retaliating against employees for asserting their leave rights (the employee has full reinstatement after the leave period). The Act applies to all municipal employers.

Employees eligible for leave must have worked for the employer for at least 12 months and must have been employed for 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. Accrued paid leave can be substituted for unpaid leave under certain circumstances. The FMLA requires the employer to maintain the employee’s health insurance during the leave period in the same manner as if the employee were continuously working.

C. PFLA: The parental leave portion of the Act applies to employers that employ 10 or more employees for an average of at least 30 hours per week during the year. Parental leave can be taken during pregnancy and following the birth of an employee’s child or within one year following the adoption of a child 16 years of age or younger.

The family leave portion applies to employers that employ 15 or more employees for an average of at least 30 hours per week during the year. Leave can be taken for the “serious illness” of the employee or the employee’s child, stepchild, spouse (including civil union) partners, or parent of the employee’s spouse. Eligible employees must have been continuously employed for one year for an average of at least 30 hours a week. Accrued paid leave may be substituted for unpaid leave at the employee election, and the employee is entitled to a continuation of benefits during the leave at the same level and under the same conditions coverage would be provided if the employee continued in employment for the duration of the leave.

D. VWCA: The Act provides compensation, benefits (including payment of medical bills and a certain percentage of lost wages during the time the employee is out of work) and reinstatement rights to employees injured on the job. It applies to all municipal employers. Leave due to a workplace injury cannot extend beyond two years.

Please note that if an employee suffers a workplace injury or is provided a leave of absence under the ADA that also qualifies for FMLA/PFLA leave, the employer should designate the leave as FMLA/PFLA leave - following all of the notice requirements of the statutes.

MEDICAL CONDITIONS OR INJURIES THAT TRIGGER AN EMPLOYEE’S RIGHTS

A. ADA/VFEPA: The employee must have a “physical or mental impairment” that substantially limits one or more major life activities (or must have a record of such impairment or must be regarded by the employer as having such an impairment that substantially limits major life activities). Major life activities include such things as walking, seeing, hearing, speaking, breathing, working and caring for oneself. The employee must also be qualified for the position and must be able to perform the essential duties of the job.

“Physical or mental impairment” is defined at length in the ADA and its regulations, as well as in VFEPA (which should be consulted by the employer). Basically, the ADA and VFEPA
NEW ON-SITE SEWAGE PROGRAM UP AND RUNNING

FIRST RULES ALREADY IN EFFECT

Following years of debate about how and when a statewide on-site sewage program should be implemented, S. 27 finally passed this session. It is a complicated bill by any estimation which:
• closes the ten-acre exemption from obtaining on-site sewage permits;
• provides for alternative and experimental systems;
• requires permits for potable water supplies; and
• provides for municipal delegation of the on-site sewage program.

Much of the law is phased in over five years to make it predictable for people to comply in situations where they may be part-way through a project or purchase of land and not expecting changes in the law. Rules to implement portions of S. 27 were adopted earlier this month, and the Agency of Natural Resources (ANR) is putting the new program in place.

The rules detail which kinds of development are exempted or grandfathered from the on-site sewage rule. They are long and complicated, and, under statute, had to be adopted by July 30 2002. This tight timeframe made incorporating input from various parties, including VLCT, difficult, and means that the rules will need to evolve over time to accommodate real-life situations.

The rules include descriptions of site conditions required and enumerate the types of systems that are permitted for general use at this time, as well as a procedure for getting new systems permitted and requirements for recording in the land records. This set of rules does not incorporate the authority for municipalities to take delegation of the new on-site sewage program. Those rules should be filed toward the end of this year.

Under provisions of the law and the rules, permits are required before:
(1) subdividing land of any size (eliminates the ten-acre exemption);
(2) creating or modifying a campground in a way that would affect the potable water supply or wastewater system;
(3) constructing, replacing or modifying a potable water supply or wastewater system;
(4) using or operating a failed supply or failed system;
(5) constructing a new building or structure;
(6) modifying an existing building or structure so as to increase the design flow or modify other operational requirements of a potable water supply or wastewater system;
(7) making a new or modified connection to a new or existing potable water supply or wastewater system; or
(8) changing use of a building or structure in a manner that increases the design flows or modifies other operational requirements of a potable water or wastewater system.

Any new subdivision created or activity begun on June 14 or later requires a permit unless the project qualifies for one of the exemptions specified in the rules.

As mentioned above, rules for municipal administration of the system have yet to be introduced. A number of issues relate to municipal permitting of on-site sewage systems in S. 27 itself. Right now 135 cities and towns in Vermont have ANR-approved sewage ordinances. Those ordinances and bylaws remain in effect until July 1, 2007, upon which date they will be superseded by the provisions of this law and rules adopted to implement it. (10 V.S.A. § 1976) If local ordinances and bylaws apply to systems otherwise exempt from the provisions of the state law and to the extent those ordinances and bylaws establish procedural requirements consistent with state law, those provisions will not be superseded in municipalities receiving delegation. Permits issued under municipal ordinances remain in effect until superseded by another permit, such as for repair, replacement, expansion, etc.

Between now and July 1, 2007, a municipality may adopt or amend a sewage ordinance or zoning bylaw that regulates potable water supplies and wastewater systems. In fact, a municipality without an on-site sewage ordinance may decide to adopt one under current rules in order to give itself time before relaxed site conditions (in particular) take effect within its borders. However, an amended or new sewage ordinance or zoning bylaw adopted between now and July 1, 2007 may not contain technical standards more stringent than the state standards in effect on January 1, 2002.

(Continued on next page)

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unless the ordinance or bylaw contains technical standards consistent with those adopted under this law.

Revised minimum site conditions for enhanced prescriptive approach and performance-based approaches to systems to be established in rule, shall not be used for wastewater systems serving lots created after June 13 unless the system is in a municipality that has a confirmed planning process and zoning bylaws. This condition expires on July 1, 2007, when those relaxed minimum site conditions will be available everywhere. This condition also does not apply to lots that are ten acres or larger created between June 13 and October 31, 2002.

A municipality may submit a written request for delegation of the on-site sewage program. The ANR secretary shall delegate authority to the municipality if he or she is satisfied that the municipality:

1. has established a process for accepting, reviewing and processing applications and issuing permits;
2. hires, appoints or retains on contract a licensed designer to perform technical work;
3. will take timely and appropriate enforcement action;
4. commits to reporting annually to the secretary; and
5. will comply with all other requirements of the rules.

Upon delegation, only a permit from the municipality will be required. The duplicate permitting that now occurs at state and local levels will cease. The secretary may review municipal implementation of a delegated program.

State permit fees are amended in S. 27, but it is clear that municipalities delegating the program may assess their own fees. Likewise, penalties assessed as the result of municipal enforcement action are given to the municipality.

Next month’s VLCT Town Fair will include a workshop addressing the new on-site sewage program. Roger Thompson, director of the program, will be one of the presenters. Please plan to attend to get answers to your questions! VLCT staff also expect to work with ANR staff and regional commissions to host workshops on the subject around the state.

- Karen Horn, Director, VLCT Legislative and Membership Services
ATTENTION UNEMPLOYMENT INSURANCE TRUST MEMBERS

REMINDER: Please do not report the wages of volunteer firefighters to the Department of Employment & Training. The DET defines volunteer firefighter as one who is on call and the payment he/she receives is more a reimbursement for expenses than a source of income. By reporting these wages, many members are getting charged for unemployment claims when these individuals file.

HEALTH TRUST MEMBERS TURNING 65?

Do you know what happens to your employees’ and dependents’ health insurance coverage once they turn age 65? We want to give you a “heads up” on how their insurance coverage will work. There are some decisions your municipality may have to make regarding this topic. For more information, please call Niki White in our Member Relations Department at 800/649-7915. We will help you sort through the paperwork!

UPDATED PREFERRED BRAND NAME DRUG LIST AVAILABLE

Blue Cross Blue Shield has updated its Preferred Brand Name Drug List as of August 1, 2002. You may access the new list via their web site at www.bcbsvt.com, click on RX Center, and then select Preferred Brand-Name Drug List. If you do not have web access, you may call Niki White in our Member Relations Department at 800/649-7915 and request a copy.

WELCOME TO THE VLCT UNEMPLOYMENT TRUST
Southern Windsor County Regional Planning Commission

WELCOME TO VLCT PACIF
Town of Holland
Otter Creek Conservation District
Town of Winhall

JOIN A TRUST BOARD!

If you are interested in serving on the Board of either VLCT PACIF or the Unemployment Trust, please be sure to complete the nomination forms mailed to you earlier this month. If you would like a nomination form, please call Niki White in our Member Relations Department at 800/649-7915.

EMPLOYEE ASSISTANCE PROGRAM

Got a problem, work-related or personal, that you need help resolving? Contact EAP at 800/287-2173 for assistance. This program is co-sponsored by the VLCT Health and PACIF Trusts for their member municipalities, so there is no fee. Employees and their household members are eligible to use the EAP. You may also visit the program’s web site at www.investeap.org.
Stress is a physical and emotional reaction to pressure, change, fear, or the unknown. Although a moderate amount of stress can be positive in some cases, energizing and focusing your body and mind to meet challenges, too much stress can be physically and emotionally harmful. It can cause exhaustion and susceptibility to illness, depression, elevated blood pressure, strain on the heart, headaches, and inability to cope with everyday situations.

The secret to dealing with stress is to learn to reduce negative stress. *Even when you cannot change a situation, you can change your reaction to it.*

For example:

- **Treat problems as situations to be corrected**, not as threats to your future.
- **Put things in perspective.** Not every problem is a crisis.
- **Do not take everything personally.** Changes, criticisms, or difficulties reflect what is happening on the job, not a negative response to you as an individual.
- **Do not try to control everything and everyone.** It just adds to your stress level.
- **Accept that no one is perfect** - not you, your boss, or your co-workers. People make mistakes. Be forgiving of yourself and others.
- **Do not react to stress.** You just add to your stress level by getting angry with yourself or others, trying to place blame on yourself or others, expecting the worst or worrying about the unknown, or using alcohol or other drugs to try to reduce stress.

You can’t eliminate stress from your life, but you can change how you deal with it.

**Upcoming Dates**

**SEPTEMBER 26, 2002**  
**VLCT PACIF and Unemployment Trust Annual Meetings**

The VLCT Property & Casualty Intermunicipal Fund and the VLCT Unemployment Insurance Trust will hold a combined annual business meeting on Thursday, September 26, Town Fair Day, at 9 a.m. in the Northstar I Ballroom of the Killington Grand Hotel. This joint presentation will give attendees the chance to learn more about both of these Group Services insurance trusts. This format also serves to save a little time so you won’t miss out on other VLCT Town Fair programs and activities.

**NOVEMBER 15, 2002**  
**Health Trust Annual Meeting**

Lake Morey Inn, Fairlee, Vermont.
vendors who cater to just about every municipal need.

Brush up on your job duties, educate yourself and the gubernatorial candidates about municipal issues, learn your personal health stats, and do your product research on potential purchases – there is something for everyone to learn at Town Fair.

PLAY

For those who want to get a head start on Town Fair, there is the 5th VLCT Municipal Golf Tournament on Wednesday, September 25, at the Green Mountain National Golf Course in Killington. Wednesday night’s dinner will celebrate VLCT’s 35th anniversary with a 1960s theme. Come dressed in your best 1960s attire to compete for a best costume prize, enjoy Ben & Jerry’s Peace Pops for dessert, and linger for after dinner entertainment.

On Thursday, there is the annual VLCT PACIF/VMHA Snowplow Rally, followed by an outdoor barbeque for participants and spectators. Town Fair attendees will enjoy the annual Turkey Dinner and presentation of VLCT awards. In a departure from tradition, dessert will be served in the Snowshed Exhibit Hall, while VLCT and vendor raffle winners are announced. We hope this will give you more time to visit with our exhibitors, as the morning schedule is especially busy this year.

REGISTRATION

A Town Fair Planning Kit was mailed to all VLCT members earlier this month. You may also fill out the registration form enclosed in this newsletter, or visit our web site, www.vlct.org, to get copies of all the forms. We look forward to seeing you at Town Fair 2002.

-Katherine Roe, VLCT Communications Coordinator

2003 MUNICIPAL POLICY DRAFTED

VLCT COMMITTEES PREPARE FOR 2003 LEGISLATIVE SESSION

VLCT’s four volunteer legislative policy committees met in July to draft the 2003 Municipal Policy, the annual legislative platform for the Vermont League of Cities and Towns.

The Municipal Policy guides the legislative advocacy of VLCT staff, and allows municipal government to speak with one voice in identifying priorities for state and federal spending and public policy.

In the committee meetings, there have been many common themes, such as the importance of the state working in partnership with local governments, and allowing municipalities to generate revenues through sources other than the property tax. Many committee members have been optimistic that the legislative support local governments enjoyed in the 2002 session will continue into 2003.

The Municipal Policy is divided into four sections: Finance, Administration, and Intergovernmental Relations (FAIR); Transportation; Public Safety; and Quality of Life and Environment.

This year, the Transportation Committee invited Senator Dick Mazza, Chair of the Senate Transportation Committee, to speak with the committee about the challenges and opportunities in the upcoming session. Karen Horn, VLCT Director of Membership and Legislative Services, commented, “Senator Mazza’s presentation helped focus the committee’s discussion on identifying our highest priorities for transportation funding and programs.”

VLCT’s “TOWN MEETING”

Member Involvement in the 2003 Municipal Policy

Now that the committees’ work is done, the draft Policy will be mailed to selectboards, mayors, managers, clerks, treasurers and listers. Accompanying it will be a form seeking your suggestions for proposed amendments. Please return this form if you would like your proposal to be considered by the VLCT Board at its September meeting. The draft 2003 Municipal Policy and change form will also be on the VLCT web site (www.vlct.org, under Member Services, Legislative Affairs) later this month.

After review by the VLCT Board, the Policy will be presented at the VLCT Annual Meeting at Town Fair. Each city or town will have one vote and any changes to the existing 2002 Municipal Policy must be approved by a two-thirds vote.

Your participation in drafting and voting on the Policy is critical to its credibility and success at the State House in January. Please make sure your city or town has selected its voting delegate to the VLCT Annual Meeting (a form was mailed out in June for this purpose and is due back at VLCT by Monday, 9/23/02). While you can designate a voting delegate at Town Fair, it does slow down the process of getting the Annual Meeting underway. We appreciate your cooperation on this detail, and look forward to the debate and approval of the 2003 Municipal Policy at Town Fair next month.

-Dominic Cloud, Senior Associate, VLCT Legislative and Information Services

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www.tighebond.com
The businesses, government agencies and organizations listed below were signed up to exhibit at Town Fair as of mid-August. More vendor registrations are arriving daily; please plan to visit these businesses and others at Town Fair on September 26.

ABCDE Vised  
Public presentation easels

All States Asphalt  
Road maintenance

Banknorth Group  
Financial services

Blue Cross & Blue Shield of VT  
Health insurance

Carroll Concrete  
Retaining walls, lasers, supplies

Charter One Bank  
Financial services

Chittenden Bank  
Financial services

Clark’s Truck Center  
International trucks

Colonial Life  
Supplemental life insurance

Consolidated Utility Equipment Service, Inc.  
Service bodies

Dig Safe  
Underground utility damage prevention

Dopp & Dopp Associates, Inc.  
Pre-fabricated steel vehicular bridges

Dubois & King, Inc.  
Engineering, planning & permitting

Dufresne & Associates, PC  
Consulting engineers

Dufresne-Henry  
Engineers, planners, landscape architects, and environmental scientists

Forcier, Aldrich & Associates  
Engineering services

Franklin Paint Company, Inc.  
Manufacture traffic paint, athletic field marking paint & distribute striping equipment and supplies

Gateway  
Computer hardware and solutions

Green Mountain Credit Union  
Financial services

Guertin, Elkerton & Associates, Inc.  
Transportation and environmental engineering, environmental science

H.L. Turner Group, Inc.  
Full service architectural and engineering services

Holophane  
Historically-styled lighting fixtures and poles

Howard P. Fairfield, Inc.  
Municipal truck equipment

Hoyle Tanner & Associates  
Consulting engineers

Humane Society of the United States  
Animal control & management

Invest EAP  
Employee assistance program

Northeast Delta Dental  
Dental insurance

Northeast Rural Water Assoc.  
Supports water and wastewater systems in MA, NH and VT

Power America/Cleaning Power  
Pressure washers, parts washers, floor care equipment, detergents, parts & service

QPR, Division of Lafarge  
Permanent cold patch

Red Hed Supply, Inc.  
Pipe, valves, fittings, etc.

(Continued on next page)
Congratulations to Beth Dow, Assistant to the Town Planner/Zoning Administrative Officer, Middlebury, for being the first to correctly guess that the two states with towns named Vermont are Wisconsin and Illinois.

Here’s this month’s trivial pursuit:

Where was former Vermonter Hubert Prior Vallee born, and what was his profession?

Contact us with your answer: VLCT, 89 Main Street, Ste. 4, Montpelier, VT 05602; 802/649-7915; fax, 802/229-2211, e-mail, kroe@vlct.org.

**AUGUST’S TRIVIAL PURSUIT**

**NLC WILL COMPILE LIST OF 9-11 EVENTS**

Municipalities around the country are planning commemorative events on September 11, 2002 to recognize the lives lost last year in the 9/11 terrorist attacks. The National League of Cities (NLC) is collecting a list of these events, which it will post on its website (www.nlc.org) along with a commemorative proclamation and statement from NLC President and Minnetonka, MN Mayor Karen Anderson.

To include your municipality’s commemorative activities in the NLC list, send a description of planned events along with a contact name and phone number to Michael Reinemer at NLC, fax, 202/626-3043 or e-mail, reinemer@nlc.org.

**ELECTRIC VEHICLES FOR LEASE**

EVermont has two electric vehicles available for immediate lease to certain entities, including municipal governments. The vehicles are Solectria Force four-door sedans which have lead-acid batteries, very low miles and no tail-pipe emissions. EV 12 is a 1995 model with a range of 40 miles that leases for $4,200 per year. EV 16 is a 1996 model with a range of 40 miles that leases for $5,000 per year.

For more information about leasing one of these vehicles, contact Erin Russell, 802/241-3556 or erinr@dec.anr.state.vt.us.

**WORKING TO STRENGTHEN RURAL VERMONT**

Rural Development provides financial and technical assistance to Rural Vermonters for:

- **Affordable Housing**
- **Business Development**
- **Essential Community Services**
- **Water and Wastewater Facilities**
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**FY 2001: Invested $57 million in Vermont**

Contact us at 802-828-6000 or visit our website at [http://www.rurdev.usda.gov/vt](http://www.rurdev.usda.gov/vt)

USDA Rural Development is an Equal Opportunity lender, provider and employer. Complaints of discrimination may be filed with the USDA Director, Office of Civil Rights, Washington, DC 20250-9410.
Tech Check

Using GovOffice Web Creator

(Editor's Note: In November 2001 the VLCT Board of Directors approved offering members an inexpensive web page creation tool through a partnership with the League of Minnesota Cities, International City/County Managers Association, Microsoft and software company Avenet. The Town of Middlebury participated in a pilot project to "pre-test" GovOffice Web Creator, to provide input for the Board's decision. Thank you to B.J. Billings and Kathleen Ramsay for sharing their experiences with our readers, which we hope will be helpful to others considering using GovOffice Web Creator. Middlebury is also to be congratulated for being named 2002 Best Vermont City Website by yourVermont.com.)

If your town would like to develop its own web site or improve its existing web site, the web site hosting company GovOffice provides an easy-to-use format that nets professional results at an affordable price.

With GovOffice, your municipality can create an up-to-date, user-friendly web presence by posting pictures and documents, as well as offering features such as streaming video and sound. On-line forms, polling and payments via credit card are also available. A word of caution, however - some of these services, such as accepting credit card payments and custom formatting requests have additional expense associated with them - ask before you order!

GovOffice has worked with the Town of Middlebury, through a pilot project sponsored by the Vermont League of Cities and Towns, and other municipalities around the country to make its pre-formatted sites usable for computer users of all skill levels, so getting started is easy - you don't even need to know html to create your site!

When it was made available to us, I received a call from a GovOffice representative ready to take me through the site. Although I felt overwhelmed after the call, once I started maneuvering around I felt quite comfortable and found the product to be very user friendly. The web development tool easily accommodated our needs, and actually offers much more than I expected.

After the call from GovOffice, we were on our own with technical support available on-line and via telephone. They have produced a wonderful manual in a pdf format that is extremely useful. This and a Powerpoint demo for reference are very nice tools for new users. There is also an on-line GovOffice users' group that is a great source of tips, shortcuts and new ideas.

GovOffice is also capable of keeping your web page current without adding and deleting information daily. A document such as a job opening may need to be online for a specific period of time and then have to be removed. GovOffice allows you to set a date for the information to "shut off" automatically. This feature saves a lot of editing time. It also allows you to put in information ahead of time and set it to turn on when you want it to be displayed. There is also a security option allowing you to give others permission to change certain sections of the site (their own department contact information, for example).

The online forms are great, and the polling is also a nice feature. Middlebury is now in the process of learning how to put streaming video online and setting up online payments with a credit card.

The tool allows pictures, documents, video and voice to be added to your web pages. We did encounter some difficulty with the insertion of a church photo and the counter and time/weather on our homepage. The GovOffice tool allows you to insert only from left to right, and if you want a picture centered or in a different position, you will need to have GovOffice do a custom format for you for an additional fee.

The only thing I have found frustrating is when I have spent time trying to figure out how to do a particular thing, only to find out when I call the support group for help that it’s a custom item that they need to do from their end (pictures for example). How often this happens will depend on your town’s preferences.

When you actually think about it, as flexible as it is, GovOffice Web Creator can’t offer everything. Or, if it did, it probably wouldn’t be as easy to use as it is. Just keep in mind that you will start with a formatted setup and change it to match your town’s needs. I have not come across anything that Web Creator cannot accommodate.

If you have any questions about GovOffice, or developing web sites in general, please feel free to give me a call at 802/388-8100 or e-mail me at bbillings@town.middlebury.vt.us. Please visit our web site as well, at www.middlebury.govoffice.com.

- B.J. Billings, Administrative Assistant to the Town Manager, Town of Middlebury
Common Level of Appraisal Affects Residents’ Tax Bills

Residents in your towns have received tax bills by now and many of them are more unhappy than they might have expected! As we reported to you in February in the Weekly Legislative Report (Number 5), 58 Vermont town school districts would see their 2002 tax rates rise by $0.10 or more due only to the one-year change in the common level of appraisal (CLA) that is established by the Vermont Division of Property Valuation and Review (PVR). This increase was separate from any changes in tax rate due to changes in budget, number of pupils or new construction in the district.

In effect, if these districts spent exactly what they spent last year and no other changes in the grand list took place, all property tax payers would see property tax rates increase by $0.10 or more.

Why did this happen? Each year, PVR undertakes an equalization study to determine the property values of each town. In 32 V.S.A. § 5401 (1), the PVR director is directed to determine a “coefficient of dispersion” for a municipality in any school year as follows:

1) Calculate the ratio of the listed value to the fair market value of each property used in determining the equalized education property value of the municipality.
2) Determine the median of those ratios.
3) Determine the absolute deviation of each ratio from the median ratio calculated in Step 2.
4) Then calculate the average absolute deviation among the towns. The coefficient of dispersion is the average absolute deviation expressed as a percentage of the median ratio. The common level of appraisal is defined in 32 V.S.A. § 5401 (3) as the “ratio of the aggregate value of local education property tax grand list to the aggregate value of the equalized education property tax grand list.”

By January 1 of each year, the PVR director shall notify the town clerk and chair of the board of listers of each municipality of the equalized education property value and the coefficient of dispersion of that town for the prior year, and of the manner by which the equalized education property value and coefficient of dispersion were determined by the director.

This year, PVR found that values for existing property in the median town in Vermont (which did not undertake a reappraisal in 2001) rose by 3.9%. This means that the state believed that a house that would have sold last year for $100,000 would sell this year for an average of $103,900. Due to the way in which Act 60 works, the homeowner will pay education property taxes based on that higher valuation. The state extracts this extra contribution by adjusting the town’s school tax rate necessary to raise the state determined funds. This means that the average 2002 school tax rate of $1.76 rose to $1.82 solely as a result of inflationary increases in the value of existing property. It is important to remember that these adjustments are designed to keep the “effective” school tax rate generating the same amount of money that the statewide tax rate of $1.10 and the local rate would be generating if the town were appraising its property at full fair market value every year.

For information on the actual and equalized tax rates in Vermont cities and towns, go to the PVR web site where their annual report is posted, www.state.vt.us/tax/PVR%202002%20Annual%20Report.htm. We are told that this report is not available in hard copy this year.

- Karen Horn, Director, VLCT Legislative and Membership Services
Members of the Vermont League of Cities and Towns

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PART 3: TRACKING AND REPORTING INFRASTRUCTURE

Reportable Infrastructure and Timelines. One of the major asset categories included in the capital assets reporting requirements of GASB 34 is Infrastructure. Infrastructure is a category of capital assets that may be preserved for much longer than most other capital assets and is stationary in nature. This includes bridges, drainage systems, roads, sidewalks, dams, and lighting systems. It generally does not include buildings or land.

Phase 1 governments ($100,000,000 or more in annual revenue in their fiscal year beginning after June 15, 1999) are required to begin reporting all infrastructure assets newly acquired during their fiscal year beginning after June 15, 2001, i.e. FY 2001-2002 for July to June fiscal years, or calendar year 2002 for January to December fiscal years. Assets acquired before that fiscal year do not have to be reported until FY 2005-2006 for July to June fiscal year governments or 2006 for calendar year governments. The only Phase 1 municipality in Vermont is Burlington.

Phase 2 governments (between $10,000,000 and $100,000,000 in annual revenue in their fiscal year beginning after June 15, 1999) must begin reporting all infrastructure assets newly acquired during their fiscal year beginning after June 15, 2002, i.e. FY 2002-2003 for July to June fiscal years, or calendar year 2003 for January to December fiscal years. Assets acquired before that fiscal year do not have to be reported until FY 2006-2007 for July to June fiscal year governments or 2007 for calendar year governments.

Phase 3 governments (under $10,000,000 in annual revenue in their fiscal year beginning after June 15, 1999) must begin reporting all infrastructure assets newly acquired during their fiscal year beginning after June 15, 2003, i.e. FY 2003-2004 for July to June fiscal years, or calendar year 2004 for January to December fiscal years. They are not required to report assets acquired prior to that period, but are encouraged to do so.

Certain infrastructure valuation may be difficult or impossible due to a lack of adequate records. If that is the case, you can report retroactively only those assets acquired after your fiscal years that end after June 30, 1980, which would be years beginning with FY 1981-1982 for July to June towns, or 1980 for calendar year towns. These should include estimates of historical cost (actual cost at time of purchase) for any major infrastructure assets that were purchased or materially improved.

What constitutes a “major” infrastructure asset? In the first year after your fiscal year that ends after June 15, 1999, the cost or estimate of the subsystem should be at least 5% of all of your general capital assets reported or the cost or estimate of the network should be at least 10% of all of your general capital assets reported. Either of these criteria will meet the major infrastructure test.

One more note before moving on to the nuts and bolts of recording inventory. GASB 34 allows you to choose the Modified Approach option to avoid having to calculate depreciation for infrastructure, however it has certain requirements that make it a more difficult process in some ways than simply depreciating the assets. This approach will be covered in Part 4 of this series.

Recording Inventory and Costs. The first step is to take an inventory of all your infrastructure assets. Work with your public works or highway staff, as they may already have an inventory. If you have a town engineer, he or she can help you cost the assets. The Vermont Local Roads Program has software that will allow you to create useful databases of your public works assets and provide the basic information you need to comply with GASB 34. We will explore that and other resources in the next article. What you include in your inventory is governed by your capitalization policy. (See last month’s article, “Tracking and Reporting Capital Assets.”)
documents, judgment and research. Invoices or
town records that may have recorded costs of
projects are the most accurate source. If you
need to estimate costs, talk to your public
works staff or town engineer for reasonable
estimates and document how they came up with
the estimate. Other sources for estimation
purposes are listed in the resource section
below.

When a capital asset, infrastructure or
otherwise, is improved or some type of
renovation is made to it, you need to determine
whether the cost needs to be capitalized (i.e.
added to the value of the asset) or expensed as a
maintenance cost. This is an important
distinction because capitalization changes the
overall value of the asset by increasing its
capacity or its original useful life, while
maintenance will have no effect other than
keeping the asset in its current condition. On
your financial statements, when you capitalize a
cost, what you pay for the asset or its improve-
ment reduces your cash and increases your
assets value on the Balance Sheet. However, a
maintenance cost is an actual expense and will
reduce your cash and increase your overall
expenditures in whatever line item you choose
to cost it to.

**Depreciation.** As we discussed in the last
article, depreciation is a way to spread the cost
of the asset over its useful life, rather than
expensing the entire value the year the asset is
purchased. For each asset or group of assets,
you need a value, a residual or salvage value, and
a useful life. With this information, deprecia-
tion (so called "straight-line" depreciation) can
be calculated by taking the value of the asset,
subtracting the salvage value, and dividing the
result by the useful life.

General fund depreciation for infrastructure,
unlike that for other capital assets, is not
allocated to other activities. Computers,
furniture and other equipment depreciation may
be distributed among the various General fund
departments to try to apply the costs where
they are truly expended, such as town clerk,
highway, selectboard, etc. Infrastructure is
really a cost of public works (or highway) and
should remain there.

When reporting at the end of a year, your
capital assets disclosure (the GASB compliant
report of your assets) should be categorized in
two major sections: Governmental and
Business-type activities. Within each of these
categories, you should list first your non-
depreciable assets by major asset type, then your
depreciable assets by major asset type. The first
column of data should show the book value of
each asset at the beginning of the year, the
second column the additions or increases
(acquisitions made throughout the year), the
third column the deletions or decreases
(disposals and sales made throughout the year),
and the last column the ending book value
(beginsing plus increases minus decreases).

**Resources**

- **GASB Statement 34** (1999) by the Govern-
  mental Accounting Standards Board, available through GASB. Phone 800/748-
  0659 or visit on-line at http://www.gasb.org.
- **GASB Statement 34 Capital Assets & Deprecia-
  tion Guidance** (2001), available on-line at
  http://www.lla.state.la.us/gasb34/capas.pdf.
- **Governmental Accounting, Auditing and
  Government Finance Officers Association,
  available through GFOA. Phone 312/977-
  9700 or visit on-line at http://www.gfoa.org.
- **Guide to Implementation of GASB Statement
  34** (2000) by the Governmental Accounting
  Standards Board, available through GASB.
  Phone 800/748-0659 or visit on-line at
- **Vermont Local Roads inventory software**: RSMS (Road Surface Management System); Minor Structures Program. Phone 800/462-
  6555.
- **On-line valuation deflator** (allows you to put in
  a current value and "deflate" it back to get prior
  year valuations): www.jsc.nasa.gov/bu2/inflateGDP.html
  - Michael Gilbar, Director, VLCT
  Administrative Services

(Please contact Mike at mgilbar@vlct.org with
any questions.)
MEDICAL LEAVE -
(Continued from Page Nine)

...would be covered by some, if not all, of the above statutes. For instance, certain conditions (e.g. chronic heart disease, multiple sclerosis, epilepsy and cancer) may qualify for ADA/VFEPA protection and FMLA/PFLA protection. Further, an employee may suffer a serious workplace injury with long-term effects (such as an amputation, hearing loss or blindness) - in which case all of these statutes may be implicated. Conversely, a routine broken bone suffered while on the job would be covered under VWCA and may qualify an employee for FMLA or PFLA leave - but this would not ordinarily constitute a disability as defined under the ADA/VFEPA.

Where the employee’s condition could be considered a “disability” and a “serious health condition,” the employer must be particularly vigilant in applying each of these laws to the employee’s particular situation. For instance, if an employee is covered under the leave laws as well as the ADA, then the employer may have to provide extended leave to the employee beyond 12 weeks (or allow the employee to work a reduced schedule) as a “reasonable accommodation” - absent undue hardship on the employer. This is why it is critical that the facts of each situation be analyzed under all of the statutes to ensure compliance with all applicable statutes.

The above represent just a few examples of the areas employers should be considering when faced with an employee illness or injury. The list is by no means exhaustive, and employers should seek medical and legal advice whenever there are circumstances that implicate any of the disability, leave and worker’s compensation statutes.

- Sue Ritter, Staff Attorney, VLCT Municipal Law Center

VLCT ANNOUNCES 2002-2003 WORKSHOPS AND EVENTS

Planning a new year’s workshop schedule always brings on that youthful “back to school” feeling. But, as we all know, learning is a lifelong pursuit, so please plan on attending a VLCT Municipal Law Center workshop this year! Please note that this schedule is subject to change. For the definitive details on each workshop, look for workshop brochures to arrive in the mail or check the VLCT web site Calendar for the most up-to-date information about the workshops below. In some cases, on-line registration may be available on the Calendar (http://www.vlct.org/calendar/index.cfm). We look forward to seeing you at a VLCT workshop.

Thursday, September 5, 2002  Health Officers Workshop. Suzanna’s Restaurant, Berlin

Tuesday, October 8, 2002  Planning & Zoning Workshop. VIT Sites Throughout Vermont

Thursday, October 17, 2002  Workshop for Town Treasurers and Auditors. The Capitol Plaza Hotel, Montpelier

Thursday, November 21, 2002  Highway Workshop. The Capitol Plaza Hotel, Montpelier

Wednesday, December 11, 2002  Planning & Zoning Workshop. VIT Sites Throughout Vermont

Thursday, January 16, 2003  Workshop For Zoning Administrators. Suzanna’s Restaurant, Berlin

Wednesday, February 12, 2003  Local Government Day in the Legislature. The Capitol Plaza Hotel, Montpelier

Thursday, February 20, 2003  Planning & Zoning Workshop. VIT Sites Throughout Vermont

Thursday, March 27, 2003  Municipal Liability Workshop. Location TBA

Wednesday, April 9, 2003  Legal Aspects of Property Taxes. The Capitol Plaza Hotel, Montpelier

Thursday, May 8, 2003  Municipal Clerks Workshop. The Capitol Plaza Hotel, Montpelier

Thursday, May 22, 2003  Training for Municipal Legislative Bodies. Suzanna’s Restaurant, Berlin

Wednesday, June 11, 2003  Planning & Zoning Workshop. VIT Sites Throughout Vermont
FOR SALE

Fire Truck. The Town of Richmond Fire Department offers a 1984 Maxim Pumper on a 1985 International Chassis - DT466. Hale Single Stage 1250 gpm pump. Chassis, pump and tires in excellent condition. Suction hose and ladders go with truck. Tank holds 1,000 gallons of water - tank needs work. May be seen at Richmond Fire Station, 357 East Main Street, US Route 2, Richmond, VT 05477 (Interstate 89, Exit 11). Can e-mail pictures if interested. Contact: Chief Thomas Levesque, tel. 802/434-2002, fire station answering machine - leave message; e-mail tlevesque@chittendeneast.k12.vt.us.

Ford Truck. The Town of Killington has for sale a 1997 Ford F350 dual rear wheel truck, 4WD, diesel, platform bed, 9 ft. Fisher plow, slide-in sander, low mileage - 44K. Asking $25,000. Like new, available now. Can be seen or driven at Killington Town Garage by appointment. 802/422-3241, Town Manager.

Fire Department Tank Truck. The Town of Naples, Maine is accepting sealed bids at the Naples Municipal Offices for a 1977 2010A International 1000/1000 Pumper. Vehicle has 22,000 miles. The vehicle will be ready for sale on or after September 1, 2002. Annual pump certifications and maintenance records are available. Vehicle may be viewed by appointment with Chief Chris Pond, Naples Fire Department, 207/693-6850. The Town of Naples makes no representation as to the condition of the truck and offers no warranty. The Town reserves the right to reject any and all bids or accept the bid best serving the interest of the Town.

HELP WANTED

Zoning Administrator. Town of Wallingford. Part-Time Position. Send fax or letter of interest to: Planning Commission, Town of Wallingford, P.O. Box 327, Wallingford, VT 05773. Fax: 802/446-3174.

Recreation Director. The Town of St. Johnsbury, Vermont (pop. 7,500) is seeking qualified applications for the challenging, full-time position of Recreation Director. This unique position offers an opportunity for an individual with strong interpersonal, communication, and organizational skills to guide the growth and development of this exciting program for all members of the community. Recreation education, program and administrative experience a plus. Salary range $25,000 - $35,000. Depending on qualifications. Excellent benefits. Director responsible for recruitment and training of numerous volunteers; community outreach; facility management; grant management; personnel; public relations; program development/implementation; and financial management. Letter of Application and Resume must be received at the Town Manager’s Office, 1187 Main Street, Suite #2, St. Johnsbury, VT, 05819 on or before Monday, September 23, 2002. For information and complete job description contact Mike Welch, tel: 802/748-3926; fax: 802/748-1267. The Town of St. Johnsbury is an Equal Opportunity Employer.

REQUEST FOR PROPOSAL

Legal Services. The Town of Essex, Vermont (population 19,000) is seeking a Vermont law firm to represent the community as its general counsel at an hourly rate for work performed. A detailed request for proposal can be obtained by calling Pat Scheidel, Town Manager, at 802/878-1341 or downloaded from the town’s website at www.essex.org. Proposals are due September 30, 2002.

VLCT NEWS CLASSIFIED ADVERTISING POLICY

The VLCT News welcomes classified advertisements from municipal entities, public agencies, businesses and individuals. This service is free for VLCT members (regular, contributing and associate); the non-member rate is $37.00 per ad. Ads are generally limited to 150 words and are accepted in the following categories: Articles for Sale, Help Wanted, Situations Wanted, Requests for Proposals and Services.

The VLCT News is published every month and usually reaches readers by the third week of the month. Ads are also placed on the VLCT web site as soon as they are received.

The copy deadline for advertisements is the first Friday of the month for that month’s issue. However, space is occasionally available for late additions. Please feel free to check with the editor for availability.

For more information on classified and display advertising in the VLCT News, please contact Katherine Roe, Editor, VLCT News, 89 Main Street, Suite 4, Montpelier, VT 05602, tel. 800/649-7915, fax 802/229-2211, e-mail kroe@vlct.org.

DON’T FORGET TO VOTE

SEPTEMBER 10, 2002
PRIMARY ELECTION DAY

NOVEMBER 5, 2002
GENERAL ELECTION DAY
Health Officers Workshop. Thursday, September 5, 2002, Suzanna’s Restaurant, Berlin. Sponsored by the VLCT Municipal Law Center, this workshop is designed for new and experienced Town Health Officers, Selectboard members (who make up the local Board of Health), municipal attorneys and other public health enforcement officials. Sessions will be held on conducting investigations; new animal cruelty laws; lead and asbestos; bioterrorism and drinking water safety. For more information, or to register, call Jessica Hill, VLCT Conference Coordinator, at 800/649-7915, or e-mail jhill@vlct.org.

Upper Valley Selectperson Institute. Rescheduled to Fall Session, Saturdays, September 28; October 26; November 23 and January 11 (registration deadline for series is September 6, 2002). Lebanon, New Hampshire City Hall, 8:30 am - 4:00 pm. Open to both Vermont and New Hampshire selectboard members, this innovative, interactive training focuses on how to engage the public in identifying and solving community needs. VLCT Municipal Law Center Director Jon Groveman will speak on the role of Vermont selectpersons in planning and zoning at the first session and on personnel and risk management at the second session. VLCT Director of Legislative and Membership Services Karen Horn will speak on ethics and the right to know at the fourth session. Registration fee is $150 – VLCT PACIF will provide $100 in tuition assistance to selectboard members from PACIF member towns who complete all four sessions. For more information or to apply, call Sarah Friedman at Antioch New England Institute: 603/357-3122, ext. 344.

2002-3 Planning and Zoning Workshop Series. Session I, Tuesday, October 8, 2002, Vermont Interactive Television Sites around Vermont. The 2002-3 Planning and Zoning Series, sponsored by the VLCT Municipal Law Center and Vermont’s Regional Planning Commissions, starts on October 8 with a evening session on “The Permitting Process & Enforcement.” For more information, or to register, call Jessica Hill, VLCT Conference Coordinator, at 800/649-7915, or e-mail jhill@vlct.org. See also the article on the series elsewhere in this issue.