

Spring FUNdamentals

Tax Assessment Appeals

Licensing

Vital Records

Notaries Public

Presented by Rosie Laquerre, Town Clerk, East Montpelier

April 2026

Property Tax Assessment Appeals- the Basics

- ▶ 32 VSA Section 4401-4469
- ▶ WHAT: A Tax appeal is when a taxpayer disagrees with the assessment amount that has been set by the Listers/Assessors AFTER a grievance.
- ▶ WHEN: Grievances occur annually, generally between June and August. An appeal occurs AFTER a grievance meeting with the Listers.
- ▶ WHO: Taxpayers whose assessments have changed will get a letter from the Listers. They have 14 days from the date of mailing to grieve their assessment. Any taxpayer may grieve at this time.
- ▶ A copy of the Handbook is here: Microsoft Word - 2009 Appeals handbook FINAL.doc. You'll want to read the whole thing to understand the process and your duties as the Clerk of that board.

Property Tax Assessment APPEALS - Grievance Process

- ▶ As soon as the Listers begin holding their grievance hearings, taxpayers can no longer request a hearing.
- ▶ After grievance hearings are all held, the Listers issue responses in writing, by certified mail, registered mail or certificate of mailing. Ask your Listers for the list and dates mailed.
- ▶ Simultaneously to written responses being issued, the Grand List is lodged with the Clerk.
- ▶ Those who grieved and did not get the result they wanted have **14 days from the date of the mailing of the lister response** to appeal to the BCA (via the Clerk). Appeal requests must be in writing. Emails are accepted since they are written. All the request needs to say is "I want to appeal." No further information is necessary.

Property Tax Assessment Appeals - Begin!

- ▶ After the appeal time frame has passed, you have 14 days to begin the process
- ▶ You may meet to organize, adopt procedures, etc. setting hearings for a later date. Barre City has historically met in the summer and set their hearings to occur after Labor Day when people are more readily available. It's recommended to limit meeting times to 15-20 minutes each. Set a schedule that works best for your group, then send out Warnings to the BCA and the appellants. It never hurts to send appellants additional info about the process.
- ▶ Once you begin your meetings, remember to always RECESS - not adjourn - your meeting. This is one long meeting through the entire appeal process.

Property Tax Assessment Appeal - Hearings

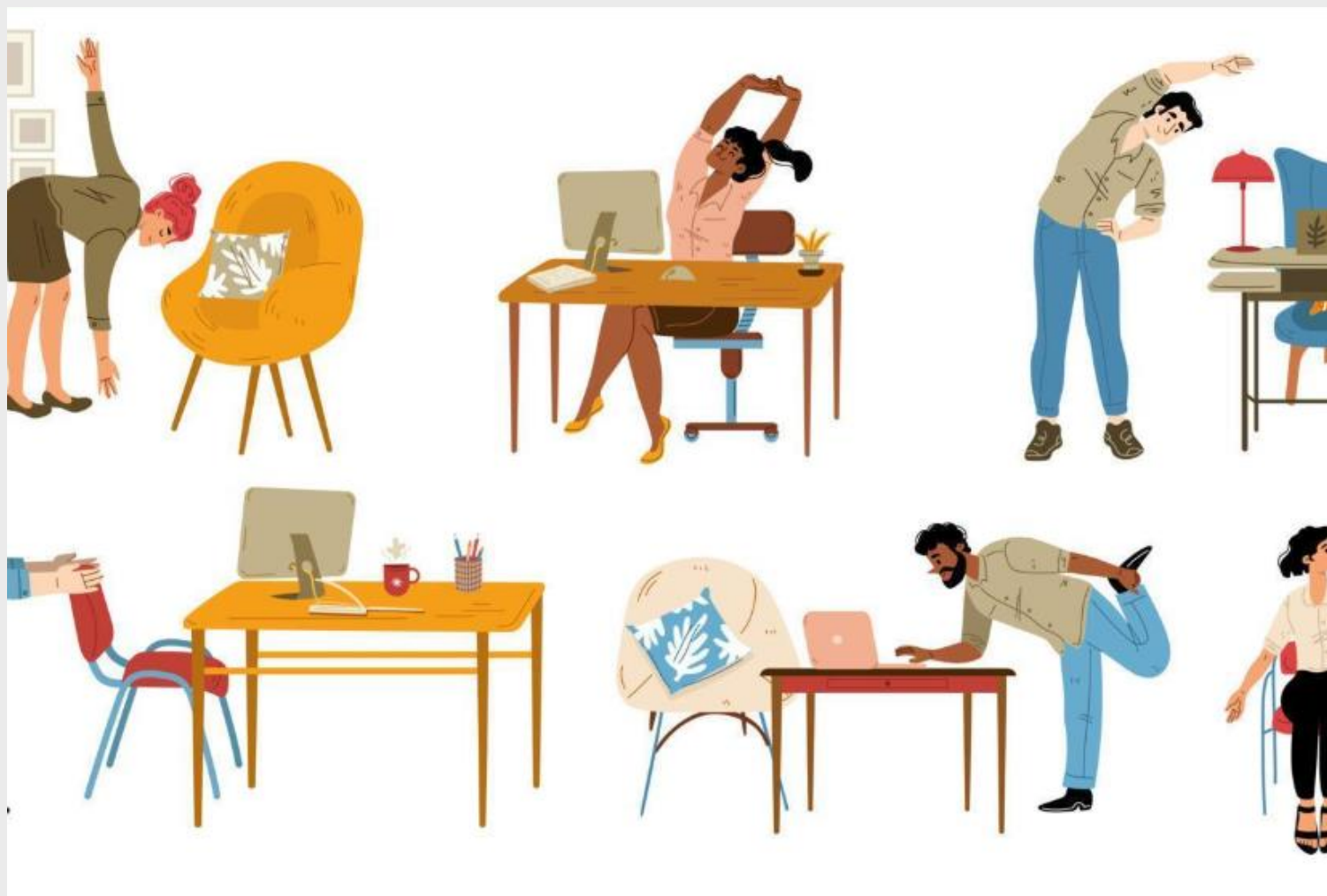
- ▶ Take testimony and view exhibits from each appellant and the listers. The Appellant is not required to attend.
- ▶ Appoint a 3-person inspection team and **recess the hearing for no more than 30 days.**
- ▶ **Within that 30 days, the inspection team reviews the property - inside and out - and reports back to the BCA.**
- ▶ The Inspection Team Report is given in open session. Additional evidence can be heard at that time. The hearing ends and "guests" leave.
- ▶ The BCA enters deliberative session - no minutes during deliberative session.

Property Tax Assessment Appeal - Decisions

- ▶ **Written decisions are:**
 - Finalized and sent within 15 days
 - Signed by the BCA Chair
 - Mailed to Appellant via certified mail
 - File copy in that year's Grand List book
 - **Helpful hint: Use PVR Form 4404 to write decisions.**
- ▶ Decisions can be appealed within 30 days. The information is on the bottom of the Form 4404.

Property Tax Appeal Deadlines timeline

Action	Timeline	Responsible Party
Assessment Change Letters mailed	June or August	Listers
Grieve Your Assessment	14 days from date of mailing	Taxpayer
Written Responses to Grievances		Listers
Grand List is Lodged with Clerk	simultaneously with written responses being issued	Listers/Clerk
Appeal Tax Assessment to BCA	14 days from date of mailing	Taxpayer
Appeal Process Begins	after Appeal Window has closed (on the 15th day after mailing)	BCA can meet then RECESS until hearings are set
Appeal Hearings	Recess the organizational hearing for no more than 30 days	Board of Civil Authority
-appoint 3 person inspection team -Inspection Report Given during open session -BCA enters deliberative session	has up to 30 days to report findings to the parties	Inspection Team to take photos and write up report
Written Decisions of the BCA	Finalized and sent within 15 days	Clerk & BCA Chair



**STRETCH
BREAK!**

Licensing - what we'll cover

- ▶ Vehicle Registration Renewals
- ▶ Liquor Licenses
- ▶ Cannabis Licenses
- ▶ Dog Licenses
- ▶ Hunting & Fishing Licenses
- ▶ Marriage Licenses

Vehicle Registration Renewals [23 VSA §6](#)

- ▶ Pointers for towns who process renewals:
 - ▶ Renew auto registrations within a 3-month window (current month and 2 previous months) Snowmobiles and boat trailers can be renewed any time.
 - ▶ Only renew when the preprinted form is in front of you. No form, they'll need to go to DMV, renew via mail or renew online. Don't renew forms with changes other than mailing address.
 - ▶ Payment must be broken out: One check written out to DMV for registration amount and cash or check made out to your town for \$3 administrative fee.
 - ▶ Renewals are sent to DMV weekly. No need to send the log sheet, but you may want to keep it for yourself
 - ▶ Town Clerk DMV handbook can be found on the VMCTA website under resources/training handouts.
 - ▶ Contact info at DMV:

Michael Charter
(802) 595-6545
michael.charter@vermont.gov

Crystal Peake
crystal.peake@vermont.gov

Liquor Licenses - General [7 VSA §§221-241](#)

<https://liquorandlottery.vermont.gov/online-portal-information>

- ▶ A great deal of legwork goes on in the background, long before we see a request for a liquor or tobacco license. Background checks, training, insurance requirements and other checks are performed by the Department of Liquor and Lottery as part of the application process.
- ▶ The Department of Liquor & Lottery has LOTS of great resources, including a Licensing Info Sheet that lists the most common types of liquor licenses and their usual fee structures. That Info Sheet can be found at: <https://liquorcontrol.vermont.gov/education/publications> Some towns set their own local fees for some licenses and may set conditions as well.
- ▶ Liquor licenses are handled in different ways in different towns. The general way is to get approval for all liquor and tobacco licenses from your town's Liquor Board (often the Selectboard). Some towns authorize the Clerk to approve these licenses.
- ▶ Licenses are good for one year and are renewed annually. This can occur any time during the year, but you'll see an uptick in April.
- ▶ You'll be notified by email when there is a new/pending application in the portal. You can approve, note that you've received payment or reject from the permit's main screen.

Liquor Licenses - Approval/Rejection

- ▶ Before the portal, I printed each application and submitted it to the Selectboard for approval. Now the applications are poorly formatted for printing and are several pages long. I submit a simple listing to the Selectboard that contains the establishment's name and the type(s) of license they are requesting.
- ▶ Upon approval by the Selectboard, go into the portal, click the Approve button and add a note, "Selectboard approved" including the meeting date. I've never had a license rejected. It's not necessary but may be a good idea to reach out to the applicant by phone or email with the reasons behind the rejection. Also note them in the comment section after clicking the Reject button.
- ▶ Contact info at DLC:
(802) 828-2339 Anybody who answers the phone will be VERY helpful.
General questions? Email Violette.Maring@vermont.gov *(Tell her Aunt Rosie sent you)* ☺

Cannabis Licenses [7 VSA chapter 33](#)

- ▶ The cultivation, manufacturing and sales of Cannabis is handled through the Vermont Cannabis Control Board (VCCB).
 - ▶ If your town allows for retail sales, license requests will go to your local Cannabis Control Commission for approval before being sent along to the VCCB.
 - ▶ The local fee for licensing is \$100/year, paid to the town BY THE STATE after the license is approved.
 - ▶ Best practice is to redact physical addresses associated with cultivating and manufacturing licenses. Zoning Permits relating to such establishments are public records and should not be redacted. Retail shop addresses are not confidential.
 - ▶ The VCCB developed a municipal guide to help you:
https://ccb.vermont.gov/sites/ccb/files/2022-01/Municipal.Guidance_Formatted.pdf

Dog Licenses - General [20 VSA §§3581-3817](#)

- ▶ Any dog more than 6 months old must be licensed annually on or before April 1. Dogs obtained after April 1 or reaching the age of 6 months after April 1 must be licensed within **30 days**.
- ▶ A current rabies certificate **must be provided at licensure/relicensure**, and a copy must be kept on file along with the dog license copy. You do not need to keep spay/neuter certificates - if you see it once or it's noted on the Rabies certificate, you're all set.
 - ▶ Remember: A Rabies Certificate is NOT a copy of the dog owner's bill or vaccine history. There is an actual certificate that is produced at the time of vaccination.
- ▶ Fees changed last year by adding \$2 to the state portion for rabies control. Here's a table with example fees for towns that don't have additional fees.

	On Time Town	On-Time State	On-Time Total	Late Fee	Late Total
Spayed/Neutered	\$ 4.00	\$ 7.00	\$ 11.00	\$ 2.00	\$ 13.00
Intact	\$ 8.00	\$ 7.00	\$ 15.00	\$ 4.00	\$ 19.00
Farm Dog	\$ 5.00	\$ 5.00			

Dog Licenses - Types & Reporting

- ▶ Special licenses include Pet Dealer, Breeding(Special) and Working Farm Dog. Refer to the Big Book of Woof for more information about these (or call Bobbi in Marshfield).
- ▶ Clerks remit the \$7 per license surcharge to the State when reporting out. Reporting periods are:
 - ▶ January 1 - April 30 - Due by May 15th
 - ▶ May 1 - August 31 - Due by September 15th
 - ▶ September 1 - December 31 - Due by January 15th.
 - ▶ Use NEMRC software to generate reports or get the fillable PDF on the State Treasurer's website at: <https://www.vermonttreasurer.gov/content/forms-and-documents>
- ▶ After May 30th, a list of unlicensed dogs is given to the Selectboard, which notifies keepers that their dogs are not in compliance and may be destroyed (Dog Warrant). Notification can be performed by ACO, First Constable or letter from Clerk's office. Towns may adopt an ordinance imposing additional fines on top of the late license fee.

Hunting & Fishing Licenses [10 VSA §§4251-4280](#)

- ▶ Towns retain \$1.50 per license sold and \$1.00 per waterfowl stamp sold
- ▶ Permanent licenses for Vermont residents can be purchased on the 66th birthday or after and must be updated annually. Updates can be made at F&W sales agents free of charge, but town clerk's office can charge \$1.50 for each reprint.
- ▶ New On-line Point of Sale Electronic Licensing Program
 - Need High Speed Internet, your own computer, printer & paper
 - Must provide the Department with bank account that will contain the revenues received from licenses sold, less your agent fee and any voided licenses
 - Each Monday you receive an automated e-mail stating the amount of the previous week's license sales, less the agent fee and any processed voids.
 - If agent disagrees with the amount, he/she must notify the Department of the discrepancy by the close of business Tuesday.
 - Each Thursday the amount indicated in Monday's email will be swiped from the provided bank account.
 - If the account is found to have insufficient funds once in a calendar year the agent's ability to sell licenses may be suspended. If the account is found to have insufficient funds more than three times a calendar year the agent's ability to sell licenses will be revoked

Vermont Department of Fish & Wildlife: 103 South Main St. 10 South
Waterbury VT 05676 802-828-1190 Cheri Bessette-Waters
EMAIL: cheri.Bessette-waters@vermont.gov

Marriage Licenses [18 VSA §§5131-5169](#)

- ▶ Any clerk can issue a marriage license to any resident or non-resident AS LONG AS BOTH PARTIES ARE 18 YEARS OLD or more and the marriage is being solemnized in Vermont. Parental consent for those **under the age of 18 is no longer permitted.**
- ▶ COMPLETING THE LICENSE APPLICATION:
 - ▶ Parents' names should include their names at birth (mom's maiden name)
 - ▶ Place of birth is state or country.
 - ▶ No ID is required. Those signing the license are attesting to the fact that all info given on the form is true and they are free to marry.
 - ▶ BOTH PARTIES must sign the *application*. Only one of the two parties **MUST** sign the *license* in your presents.
 - ▶ Don't forget to sign the form in Box 17b before giving the completed license to the parties.
 - ▶ Licenses must be used within 60 days of issue.
 - ▶ FEE - Licenses cost \$80 each. \$65 goes to the state; \$15 to the Town. A certified copy adds \$10 to the cost.

Marriage Licenses - After the “wedding”

- ▶ Upon return of the license:
 - ▶ make sure there's at least one signature
 - ▶ ensure the officiant signed and completed the officiant block.
 - ▶ Sign and Date the registration section. If you assign a town number, please do NOT put it in the upper right of the document where the state file number goes.
 - ▶ If the couple asked for a certified copy, create and send it. Remember to go into VRIMS to report the engraved paper.
 - ▶ If both parties live in your town, make one copy on official marriage paper (with holes on the side - not engraved paper), sign date and use the town seal over your signature. Mail it to the Department of Health using the pre-addressed envelopes. Don't forget to send the “**Confidential**” strip of paper along with the license. Remember to sign, date and seal the copy. Send marriage licenses weekly.
 - ▶ If the parties live in another town or towns, make additional “official” copies like you did for the state and mail to the clerks of those communities. This is important because 30+ years from their wedding day when a copy is needed for social security, etc., they won't remember which town they bought the license from. Chances are better that they will remember where they lived when they got married.

LOCAL FILE NUMBER

VERMONT LICENSE AND CERTIFICATE OF CIVIL MARRIAGE

TYPE OR
PRINT IN
BLACK INK

PARTY A			
1a. LEGAL NAME (First, Middle, Last)		1b. LAST NAME AT BIRTH (Maiden Surname)	
2. DATE OF BIRTH (Month, Day, Year)		3. BIRTHPLACE (State or Foreign Country)	
4a. RESIDENCE ADDRESS (Number and Street)		4b. CITY OR TOWN OF RESIDENCE	
4c. STATE OF RESIDENCE		4d. COUNTRY OF RESIDENCE	
5a. FATHER'S OR PARENT'S NAME (First, Middle, Last Name at Birth)		5b. BIRTHPLACE (State or Foreign Country)	
6a. MOTHER'S OR PARENT'S NAME (First, Middle, Last Name at Birth)		6b. BIRTHPLACE (State or Foreign Country)	
PARTY B			
7a. LEGAL NAME (First, Middle, Last)		7b. LAST NAME AT BIRTH (Maiden Surname)	
8. DATE OF BIRTH (Month, Day, Year)		9. BIRTHPLACE (State or Foreign Country)	
10a. RESIDENCE ADDRESS (Number and Street)		10b. CITY OR TOWN OF RESIDENCE	
10c. STATE OF RESIDENCE		10d. COUNTRY OF RESIDENCE	
11a. FATHER'S OR PARENT'S NAME (First, Middle, Last Name at Birth)		11b. BIRTHPLACE (State or Foreign Country)	
12a. MOTHER'S OR PARENT'S NAME (First, Middle, Last Name at Birth)		12b. BIRTHPLACE (State or Foreign Country)	
We hereby certify that the information provided is correct to the best of our knowledge and belief and that we are free to marry under the laws of Vermont.			
13a. SIGNATURE (Party A)		13b. DATE SIGNED	14a. SIGNATURE (Party B)
14b. DATE SIGNED			
CONFIRMATION I hereby confirm that the parties named above certified to the truth of the facts stated in the license application and complied with the marriage laws of this State.		OFFICIANT (See instructions on back) This license authorizes the marriage IN VERMONT ONLY of the above named parties by any person duly authorized to perform a marriage.	
15a. DATE ON WHICH LICENSE WAS ISSUED (Month, Day, Year)		16a. I CERTIFY THAT THE ABOVE PERSONS WERE MARRIED ON (Month, Day, Year)	16b. WHERE MARRIED – CITY OR TOWN
15b. TOWN CLERK (Signature)		16c. SIGNATURE OF PERSON PERFORMING CEREMONY	16d. TITLE
15c. TOWN OR CITY		16e. NAME (Type/Print)	16f. TELEPHONE NUMBER
15d. THIS LICENSE IS VALID FROM _____ DATE _____ TO _____ DATE _____		16g. MAILING ADDRESS OF PERSON PERFORMING CEREMONY (Number and Street, City or Town, State, Zip Code)	

Marriage Licenses - After the “wedding”

Correcting Errors

- ▶ The big red “VITAL RECORDS” book has instructions regarding how to make corrections both within the first six months and after that. Emphasizing double-checking the spelling of all names and accuracy of dates of birth during the licensing process helps mitigate errors and the need for corrections.
- ▶ Need help? First, phone a friend! See if another clerk can help you. If it’s not something they can assist with, the best way to get the attention of anyone at the Vital Records department is to send an email to vitalrecords@vermont.gov. They do their best to monitor the emails that come from clerks. I’ve had no luck getting anyone to answer a phone there.

OFFICIANT INSTRUCTIONS

1. Please ensure that both parties have signed the license in the corresponding areas (box 15a and 16a).
2. Complete all items in the officiant section using BLACK INK.
3. The completed license must be returned to the Town Clerk's office within 10 days of the ceremony. A self-addressed envelope is provided. You may also drop documents in the secure metal drop box on the side of the building at the Town Office.
4. Temporary Officiants **MUST** include the original letter received from the Vermont Secretary of State with the completed license.

During work hours, you may contact me by phone at 802-223-3313 X 201 with any questions or concerns. If after hours, please call 802-505-1774.

Births, Deaths & VRIMS - About the System

[18 VSA §§5071-5112](#)

[18 VSA §§5210-5234](#)

- ▶ New Clerks and Assistant Clerks must sign a User Agreement to have access to the VRIMS system to create informational and/or certified copies. Clerks are permitted to opt out, however, they are not notified of any newly generated documents and cannot create certified copies of any birth or death records from their vaults unless they predate 1909.
- ▶ The Vermont Department of Health encourages clerks to log into VRIMS from the Town Clerk web page: <https://www.healthvermont.gov/stats/vital-records-population-data/information-town-and-city-clerks>. Do not bookmark the log in link as this can occasionally cause issues and clerks will also not see the password reset link when it's needed.
- ▶ We are no longer required to keep copies of the informational birth and death certificates in our vaults. If you do keep copies, the public is permitted to view those documents. The public is also permitted to make copies of anything in your vault, including vital records. Make them the photocopy, but DO NOT MARK IT in any way - writing "copy" "non-certified" or "unofficial" is a no-no.
- ▶ The Vermont Department of Health maintains all birth and death certificates from 1909 forward. When a new document is registered, it generates an automated email. If you are keeping hard copies in your vault, you can print informational copies, but you are not permitted to make certified copies from them. You may create certified copies of records prior to 1909.

Births, Deaths & VRIMS -Certified Copies and Retention

- ▶ Only those people with relationships shown on the request form are permitted to get a certified copy of birth or death records. No application is necessary for certified copies of marriage records. Remember to check the ID provided and ensure that ID is one of those listed as acceptable.
- ▶ Certificate/Engraved paper is ordered using a specific Excel spreadsheet and sending it via email to the VDH. **Plan ahead!** They only mail supplies once each month. Log sheets for this paper are no longer provided. You can make your own to help keep track of the paper and minimize errors. Best practice is to audit every week if more than one person prepares certificates.
- ▶ Remember to report VOIDED paper and engraved paper used for Marriage Certificate copies.
- ▶ If you run out of certified paper, REQUEST AN EMERGENCY ORDER instead of asking another town to share theirs. When engraved paper is sent out, the numbers are assigned to the specific town.
- ▶ You're required to keep the applications for Certified Copies for one year. After that, they should be shredded.

NOTARIES PUBLIC - General Info & Administrative Rules

[26 VSA Chapter 103](#)

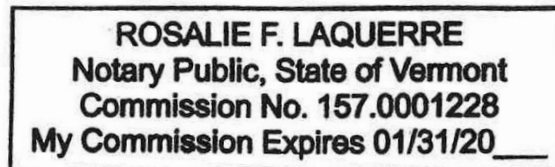
- ▶ To become or renew as a notary, you must use the Secretary of State's Office of Professional Regulation (OPR) site. The term is two years and there is no fee for Clerks or Assistant Clerks.
- ▶ Upon licensure you will receive a credential number that will stay with you as long as you are licensed. When you notarize a document, always print your name, enter your credential number and the expiration date. You may also use a stamp that contains this information.
- ▶ You have the option to refuse to notarize a document if you are not satisfied that:
 - ▶ **1)** the individual executing the record is competent or has the capacity to execute the record; or
 - ▶ **(2)** the individual's signature is knowingly and voluntarily made.
 - ▶ **(b)** A notary public may refuse to perform a notarial act unless refusal is prohibited by law other than this chapter.
- ▶ New administrative rules went into effect on February 26, 2025. You can (and should) read all 22 pages of them at https://outside.vermont.gov/dept/sos/office_professional_regulation/professions/notary_public/notary_public_administrative_rules.pdf

NOTARIES PUBLIC - Notarial Acts

- ▶ Notaries public may perform only the following notarial acts and only in accordance with 26 V.S.A. § 5363 and the Administrative Rules
 - ▶ Taking an acknowledgement of a record and determining that the individual appearing before the notary public has the identity claimed, is the person who signed the document, and is signing the record for the purposes stated in the record;
 - ▶ Taking a verification of a statement on oath or affirmation and determining that the individual appearing before the notary public has the identity claimed, is the person who signed the document, and is stating the declarations made in the underlying record are true;
 - ▶ Attesting to a signature and determining that the individual appearing before the notary public has the identity claimed and is the person who signed the document;
 - ▶ Noting a protest of a negotiable instrument.
 - ▶ Certifying that a tangible copy of an electronic record is an accurate copy of the electronic record, if properly qualified.

NOTARIES PUBLIC - Stamp

- ▶ No stamp is required. You must provide all information (Printed Name, State, Credential Number and Expiration Date).
- ▶ If you wish to use a stamp or embosser, you may. Be sure it includes all of the information required. If you chose to have a printed expiration date, you will need to stop using it when your commission expires. Below is an example of a stamp that has a variable expiration date. Note that you are no longer permitted to use an image of the Vermont State Seal on your notary stamp.
- ▶ If you use a stamp (or embosser) it must be used in a way that it can be copied. If you only have an embosser, there are ink pads you can buy (seal impression inker) that will apply ink to only the raised information to make it legible.



NOTARIES PUBLIC - Acceptable ID

- ▶ You can notarize for any person when you are within the state of Vermont. Acceptable forms of identity include:
 - ▶ Personally known - If you know the person standing in front of you to be who they say they are
 - ▶ a passport, driver's license, or government-issued nondriver identification card, which is current or expired not more than three years before performance of the notarial act; or
 - ▶ another form of government identification issued to an individual, which is current or expired not more than three years before performance of the notarial act, contains the signature or a photograph of the individual, and is satisfactory to the officer; or
 - ▶ by a verification on oath or affirmation of a credible witness personally appearing before the officer and known to the officer or whom the officer can identify on the basis of a passport, driver's license, or government-issued nondriver identification card, which is current or expired not more than three years before performance of the notarial act.

NOTARIES PUBLIC - ID by Credible Witness & General Information

- ▶ by a verification on oath or affirmation of a credible witness personally appearing before the officer and known to the officer *or whom the officer can identify on the basis of a passport, driver's license, or government-issued nondriver identification card*, which is current or expired not more than three years before performance of the notarial act.
- ▶ When in doubt about whether you should notarize a document, I suggest contacting your town attorney for advice. As an example, our town attorney has advised against notarizing Wills and Powers of Attorney. This includes the Limited Power of Attorney form that is often used for real estate transactions and by insurance companies when a vehicle has been declared a total loss.
- ▶ Document your notary transactions in a logbook. You can purchase one or just make one yourself. Ours includes the date of the transaction, the type of document, the person's printed name, signature, ID used and who notarized the transaction.

NOTARIES PUBLIC - Representative Signature

- ▶ If an individual who physically appears before a notary public is physically unable to sign a record, the individual may direct another individual to sign on the record the name of the individual who is physically unable to sign. In such circumstances, the notary public shall insert the following statement into the certificate:

“Signature affixed by [NAME OF THE INDIVIDUAL SIGNING RECORD] at the direction of [NAME OF INDIVIDUAL WHO IS PHYSICALLY UNABLE TO SIGN]

There are different rules for remote/electronic signatures.

NOTARIES PUBLIC - Electronic/Remote Notarization

- ▶ There is a special endorsement you can get if you wish to do electronic and/or remote notarization. The rules for identification are different and there are rules relative to your ability to view and record these instances. You are also required to take an additional hour of Continuing Education specific to this task
- ▶ For more information on how to get and use a special notary endorsement, please contact the Office of Professional Regulation.