

2008 Annual Report

Division of
Property Valuation and Review
Montpelier, VT 05601-1577

Vermont
Department of Taxes



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

MEMORANDUM

To: Honorable Gaye R. Symington, Speaker
Honorable Peter Shumlin, President pro tempore

From: William E. Johnson, Director

Date: January 2008

Subject: Annual Report of Property Valuation and Review Division

I am pleased to present Property Valuation and Review's 2007 annual report. This document fulfills the requirements of 32 V.S.A., section 3412. Copies will be sent to the chairs of the local boards of listers and selectboards.

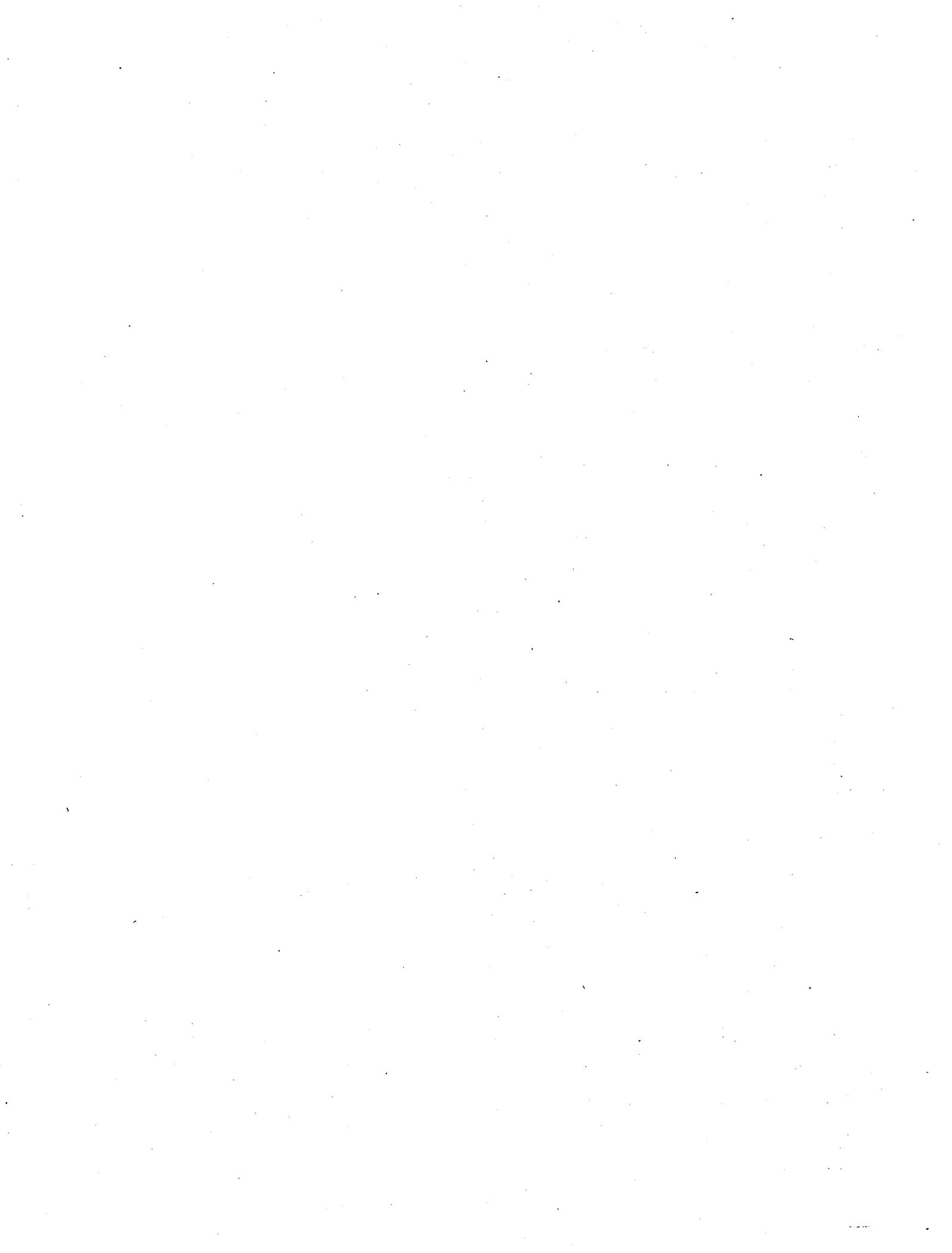
No new rules affecting the property tax were adopted in 2007 by the Tax Department or the Current Use Advisory Board.

cc Governor James Douglas
Tom Pelham, Commissioner

**2008
Annual Report**

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Property Tax Administration - 2007 Tax Year

Equalization

The Division of Property Valuation and Review (PVR) is required to annually determine the equalized education property value and coefficient of dispersion. An equalization study is done to make those determinations. This year's equalization study was based on the assessed value of property as determined from municipalities' grand lists as of April 1, 2007. The determination of equalized property values comes from a comparison of grand list values to actual market sales or appraisals of property. Based on the difference between the listed values and sales or appraisals, ratios are computed and used to derive an estimate of fair market value (or use/stabilized value, where appropriate) for each municipality.

The study's estimates of value are called *equalized education property values (EEPV)*. The EEPV's determined as part of the 2007 equalization study are a measure of the property wealth of a school district and become an important data element in the setting of the education tax rates.

Property Values

Statewide, the total education listed value for the 2007 tax year was \$ 65.2 billion. This compares to \$59.2 billion for the prior tax year and represents a 10.1% over the 2006 tax year. This compares to a 13.8 percent increase from the 2005 tax year to the 2006. The bulk of this increase can be attributed to two sources—new construction and reappraisals. For 2007, 47 reappraisals were conducted—compared to 54 in tax year 2006 and 42 in both 2005 and 2004. The real estate market has cooled and less frequent reappraisals may likely be necessary in the ensuing years.

The state total equalized education property value for 2007 (as certified 1/1/08) was \$75.8 billion compared to a 2006 EEPV of \$69.1 billion (as certified 1/1/07). The increase is \$6.7 billion or a 9.7 percent increase over the 2006 comparable value, i.e. the certified value prior to appeals. For 2007 the state total equalized municipal property value is \$77.0 billion compared to the 2006 value of \$70.4 billion. This is a 9.4 percent increase.

The total taxable personal property (machinery and equipment and inventory) value this year is \$818.3 million. That compares to \$841.2 million for 2006. This property is taxed for municipal services but not for education costs.

The very hot real estate market enjoyed over the last six years is cooling. There are indications of a slowdown in the number of sales occurring, but no evidence that values are dropping statewide. The median R1 sale price in calendar year 2006 was \$194,000. In the first 11 months of calendar 2007, it is \$200,000. There are areas where the market was especially hot and a correction is anticipated. For instance, the median sale price in both V1 and condo properties is down a little in the first 11 months of calendar year 2007 over calendar year 2006.

Property values did rise over the past year, but the growth varied significantly across the State. Based on the estimates from this year's study, Caledonia County saw the highest rate of increase in value, followed by Washington County. The table below details the change in equalized value by county. Note that the increases include not only appreciation but also the value of new construction.

Change in EEPV – 2006 to 2007

County	% Increase	Ranking
Addison County	11.95%	5
Bennington County	9.57%	11
Caledonia County	12.78%	1
Chittenden County	7.34%	14
Essex County	10.91%	6
Franklin County	9.18%	12
Grand Isle County	10.09%	8
Lamoille County	12.22%	3
Orange County	9.71%	9
Orleans County	12.18%	4
Rutland County	10.28%	7
Washington County	12.53%	2
Windham County	9.63%	10
Windsor County	8.48%	13
STATEWIDE	9.68%	

It is important to note that the calculations of all the above values and changes are based on the results prior to any appeals. Appeals by municipalities may result in a slight reduction in the 2007 equalized values. In past years, appeals have resulted in less than half of a percent decrease in the statewide total value.

Taxes and Tax Rates

The following are some summary numbers concerning the change in taxes assessed and effective tax rates (ETR's).

School, Municipal and Total Taxes Assessed (before income sensitization)

Tax Year	School Taxes	Municipal Taxes ¹	Total Taxes
2001	\$ 617.6 M	\$ 237.4 M	\$ 855.0 M
2002	687.6	246.4	934.0
2003	741.6	256.0	997.6
2004	734.5	273.6	1,008.1
2005	814.5	292.5	1,107.0
2006	879.3	316.1	1,195.4
2007	919.5	335.1	1,254.6

Change 2006 to 2007.

Change (\$M)	\$ 40.2	\$ 19.0	\$ 59.2
% Change	4.6 %	6.0%	5.0%

School, Municipal and Total Effective Tax Rates (ETR)

Tax Year	School ETR ²	Municipal ETR ³	Total ETR
2001	\$ 1.50	\$ 0.55	\$ 2.05
2002	1.54	0.54	2.08
2003	1.52	0.51	2.03
	Homestead School ETR	Nonresidential School ETR	Municipal ETR
2004	\$ 1.31	\$ 1.41	\$ 0.49
2005	1.30	1.35	0.47
2006	1.23	1.32	0.47
2007	1.17	1.26	0.44

¹ Municipal taxes include only town/city level taxes.

² ETR expressed in rate per \$100 of equalized value

³ Municipal ETR's include only town/city level taxes in computation

School tax figures for tax years 2004-2007 are estimated—prior to reconciliation. The ETR is expressed as a rate per \$100 of equalized value. Municipal ETR's include only town and city level taxes.

There was another substantial increase in the amount of school and municipal taxes this year. School taxes are up 4.6% over last year. Municipal taxes jumped 6% over tax year 2006.

The total ETR for Homestead properties is about \$1.61, while the same number for Nonresidential properties is about \$1.70. The decline in ETR is a function of the significant increase in property value across the State. It more than offset the substantial increase in total property taxes assessed. Total taxes (including property taxes assessed by sub-municipalities such as villages and special districts) exceed \$1.26 billion.

Assessment practices in Vermont

There are two generally accepted measures of assessment practices in Vermont—the CLA and the COD. The CLA is the ratio of a municipality's total grand list value to its corresponding "equalized" value derived through PVR's equalization study. In other words, it is a percentage that compares local assessments to PVR's estimate of market value. The statewide CLA based on the results of the 2007 study is 86%--the same as in 2006. This compares to a statewide CLA of 54.0 percent back in 1981.

Another way to use the CLA to evaluate assessment practices is to consider the change in the number of municipalities that have extremely low CLA's and are thus very far from Vermont's statutorily set standard of 100 percent fair market value. The further away from true market value the more difficult it is for property owners to analyze whether their valuation is equitable. In 1981, 41 municipalities were appraising property at less than 30 percent of fair market value. In 2007 there were only 26 districts with a CLA less than 60 percent. At the same time, appreciating property values over the past few years have led to a large numbers of municipalities with CLA's that are below the statutory minimum level of 80% (municipalities dropping below 80% are ordered to reappraise). In 2007 there were 106 municipalities with CLAs less than 80%.

The coefficient of dispersion (COD) is a measure of the equity across assessments in a municipality's grand list. It is a much better measure of fairness than the CLA. The higher the COD, the more likely it is that similar properties are being assessed at different levels resulting in inequities in assessments within a grand list.

Assessment equity is important in order to meet the equal protection requirements of the Vermont and United States Constitutions. If a town's grand list shows a common level of appraisal of 90 percent and all properties are assessed relatively close to 90 percent of their market value, there is a high degree of equity and the municipality will have a low COD. (Assessment standards generally hold that CODs of 15 percent or less are good--newer or fairly homogenous areas 10% or less.) If, on the other hand, individual properties range in assessment from 60 to 140 percent of market value, then property owners are not being treated fairly in terms of the resulting tax burdens. Maintaining the equity or uniformity of assessments is more

important than maintaining an overall level of assessment that is close to the 100% valuation standard.

Extremely low CODs can also raise a red flag. "The objective of ratio studies is to determine appraisal performance for the populations of properties, that is, both sold and unsold parcels. As long as standardized schedules and formulas are used in the valuation process, there is little reason to expect any significant difference in appraisal performance between sold and unsold parcels. If, however, sold parcels are selectively reappraised based on their sales prices or other criteria, the appraised values used in ratio studies will not be representative and ratio statistics will be distorted. In all probability, calculated measures of central tendency will be artificially high and measure of dispersion will be artificially low."⁴

As stated above, there has been a marked improvement in assessment practice and this can be clearly seen by comparing the CODs from 1981 to values derived from recent equalization studies.

Percentage of Municipalities with CODs

Year	<u>10% and less</u>	<u>Greater than 10%, less than 20%</u>	<u>20% to less than 30%</u>	<u>30% and greater</u>
1981	1%	25%	42%	31%
2000	20%	64%	15%	1%
2001	13%	69%	17%	1%
2002	14%	65%	20%	1%
2003	14%	62%	24%	0%
2004	10%	57%	32%	1%
2005	6%	51%	40%	3%
2006	5%	51%	36%	8%
2007	10%	56%	26%	8%

Clearly assessment equity has improved since 1981. At the same time, the prolonged surge in property appreciation due to current market conditions has served to strain not only the general level of assessment in Vermont but also overall assessment equity. In response to market forces more municipalities are conducting reappraisals. Contributing to the current upturn in reappraisal activity is a statutory provision that requires municipalities to reappraise when their level of assessment and/or uniformity of assessment decline beyond prescribed levels (i.e., low CLAs or high CODs). In 1997 32 V.S.A. Section 4041a was enacted. It requires that a municipality with a CLA less than 80 percent or a COD greater than 20 percent must reappraise and will be ordered to do so by the director of PVR. If a municipality does not make a reasonable attempt to reappraise its grand list, all state funding to the municipality can be withheld until it complies with its reappraisal requirement. During fiscal year 2005, 43

⁴ *Property Appraisal and Assessment Administration*, Joseph K. Eckert, Ph.D., General Editor, IAAO

municipalities were ordered to reappraise under this provision. Fiscal year 2006 saw 42 such orders and fiscal 2007 another 37. It can be anticipated that about 40 municipalities will receive new reappraisal orders as a result of the 2007 equalization study.

Another factor aiding in improved assessment practices is the increased use of **computer assisted mass appraisal (CAMA)** software. The use of CAMA software promotes uniformity in appraisal practices and hence consistency across assessments within a municipality. More information on the use and benefits of computer technology to assist in property appraisal and tax administration is provided in another section of this report called *Computer Assisted Property Tax Administration Programs*.

Property Classification

All real property in the local grand list books is classified as either homestead or nonresidential. Owners of homesteads are required to annually file a homestead declaration with the Tax Department. That information is transmitted to the towns and cities and properties classified accordingly.

A statewide education tax is applied to the two classes of property. The education tax rate on nonresidential property was \$1.36 in fiscal year 2008 (tax year 2007). Homestead property was taxed for education purposes at a rate of \$0.87 times the district spending adjustment. The district spending adjustment is determined annually for each school district by the Department of Education. It is based on local spending decisions. The district spending adjustment ranged from 1.0 to 1.89382. Both the homestead and nonresidential rates are adjusted by the common level of appraisal to establish the nominal (actual) rates to be levied on the grand list amounts. This adjustment is made to achieve equity across assessment districts.

Note that the ratio of the homestead base rate to the nonresidential base rate is 1.5632. In those towns with a district spending adjustment higher than that ratio (about 22% of the towns), the homestead rate is higher than the nonresidential rate.

The Vermont assessment and taxation community responded admirably to the changes associated with Act 68 which introduced classification to Vermont's assessment practices. This past year Vermont's clerks and treasurers, as well as listers and assessors, tackled the challenges brought about by Act 185. Changes in that act provided that, rather than property owners receiving rebate and prebate checks, beginning in tax year 2007, property owners filed property tax adjustment claims and tax bills were issued with the credits accounted for in the billing process (i.e., the actual tax bill was reduced by the income sensitivity credit). The Tax Department's Information Technology Division has stepped up to meet each challenge. On top of the changes to the tax billing, steps were taken to improve the information exchange process between town and state government relating to the use value appraisal program. These enhancements have greatly improved the administration of that program and reduced the time necessary to do annual processing.

Education and Training

During the past year, Property Valuation and Review (PVR) provided training to listers, town clerks and treasurers in many aspects of tax administration and assessment. Below are some of the courses PVR provided around the state:

February 9 through March 9, 2007	Data Collection and Property Inspection Rutland	32 students
March and April	Basic Listers Training Londonderry and Rutland	35 students
August –October	Apex Sketching Program Milton, Montpelier, Rochester Rutland and Londonderry	79 students

There were individual training sessions for the towns that purchased the CAMA 2000 program during the year.

As in years past, PVR continued its collaboration with the UVM Extension Service to provide seminars at the Town Officer Education Conferences (TOECs). Listers again comprised the largest audience with a total of over 200 at the spring sessions. Homestead issues again dominated the educational program. PVR will continue to work with the Extension Service to develop an on-line training program for listers.

Education continues to be a high priority for PVR and for the Legislature. The funds appropriated to lister education provided opportunities for those listers who otherwise would not have the resources to attend classes. Listers continued to purchase books through PVR and the IAAO in order to prepare them to handle the responsibilities of the office. Many towns benefited from the programs developed by PVR as we continue our mission of providing education and training to elected officials.

Appeals to the State Appraisers

The Director of Property Valuation and Review appoints hearing officers to hear and decide appeals from decisions of the local boards of civil authority in accord with 32 V.S.A. §§4461-4469.

As of publication date, 138 appeals have been received for the 2007 tax year. Very few of the 2007 appeals have been heard. The majority of appeals heard by the State Appraiser continue to result in either no change in value or a reduction in value. Of the 2006 cases heard so far, over half have resulted in a decrease in value. The 2006 results so far are:

<u>Value Increased</u>	<u>No Change</u>	<u>Reduced 20% or Less</u>	<u>Reduced More than 20%</u>
5	37	39	32

Here are the results of appeals over the last several years:

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
1995	399	92	239	68
1996	310	37	121	152
1997	153	20	110	23
1998	154	17	94	43
1999	172	36	93	43
2000	80	2	45	33
2001	134	18	69	47
2002	152	24	87	41
2003	192	64	76	52
2004	198	34	76	88
2005 ¹	159	18	68	72
2006 ²	133	19	71	42

¹ 1 appeal outstanding as of publication

² 1 appeal outstanding as of publication

Annual Report for Computer Assisted Mass Appraisal System (CAMA)

Section 3411(4)(8) of Title 32, requires the Vermont Department of Taxes, Division of Property Valuation and Review to develop and recommend to the general assembly improved methods for standardizing property assessment procedures and to provide technical assistance and instruction to the listers in a uniform appraisal system.

A tool that is currently provided by the Department is the Computer Assisted Mass Appraisal (CAMA) system. A DOS based version of this software was introduced in 1996 and a Windows version was released in 1999.

The CAPTAP II system is composed of two window applications. At this time, CAMA 2000 is supplied by MicroSolve (now owned by the New England Municipal Resource Center – NEMRC) and uses the Marshall and Swift values for the cost approach. It is also capable of utilizing the market comparison approach and the income approach to value. The Grand List application is supplied by NEMRC. The two systems are linked so that values are automatically transferred from CAMA 2000 to the NEMRC Grand List system.

The Division of Tax Information Systems (TIS) Help Desk staff are currently supporting 187 towns using the CAMA 2000 and 253 towns using the NEMRC Tax Administration system. During the past year Property Valuation and TIS staff participated in multiple training sessions throughout the State covering basic CAMA 2000 components. Advanced sessions were also offered which included sketching and the commercial database. The Department's goal is to continue to develop and offer comprehensive training programs for the CAMA 2000 and NEMRC systems.

Through most of 2007, a diverse group including Listers, assessors and Tax Department staff from both Property Valuation and Information Technology met regularly to evaluate the CAMA 2000 system. This process was in response to an increasing number of concerns expressed by CAMA 2000 users that the program was not adequately maintained by the vendor and that it needed to be updated to improve its operational characteristics including the need to incorporate features that are more user-friendly.

Over a series of meetings, the group developed a set of criteria for evaluating any CAMA system. They also previewed several other CAMA packages that are currently on the market. The group's short-term recommendation was that steps needed to be taken to fix the deficiencies with the State's current CAMA system. This conclusion resulted from the fact that over 180 municipalities are currently using the software and most of these towns will need to use the software for the next three to five years or longer. Given this, the top priority has to be to provide these towns with a desirable CAMA platform. This decision does not preclude opening the State's CAMA contract to an open bidding process in the long run. When, and if, to go to open bid will be considered a year from now and will be based on whether tangible progress has been achieved in remedying the defined issues with the current software.

Towns Using State Supported CAMA Programs as of December 31, 2007

Town Name	Appraisal Program	Town Name	Appraisal Program
Addison	CAMA 2000	Derby	CAMA 2000
Albany	CAMA 2000	Dummerston	CAMA 2000
Alburgh	CAMA 2000	Duxbury	CAMA 2000
Andover	CAMA 2000	East Haven	CAMA 2000
Arlington	CAMA 2000	Elmore	CAMA 2000
Athens	CAMA 2000	Enosburgh	CAMA 2000
Averill	CAMA 2000	Essex	CAMA 2000
Averys Gore	CAMA 2000	Fair Haven	CAMA 2000
Bakersfield	CAMA 2000	Fairfax	CAMA 2000
Baltimore	CAMA 2000	Fairlee	CAMA 2000
Barnet	CAMA 2000	Fayston	CAMA 2000
Belvidere	CAMA 2000	Ferdinand	CAMA 2000
Bennington	CAMA 2000	Ferrisburg	CAMA 2000
Benson	CAMA 2000	Fletcher	CAMA 2000
Berkshire	CAMA 2000	Georgia	CAMA 2000
Berlin	CAMA 2000	Glover	CAMA 2000
Bethel	CAMA 2000	Granby	CAMA 2000
Bloomfield	CAMA 2000	Grand Isle	CAMA 2000
Bolton	CAMA 2000	Granville	CAMA 2000
Bradford	CAMA 2000	Greensboro	CAMA 2000
Braintree	CAMA 2000	Groton	CAMA 2000
Brandon	CAMA 2000	Guildhall	CAMA 2000
Brattleboro	CAMA 2000	Halifax	CAMA 2000
Bridport	CAMA 2000	Hancock	CAMA 2000
Brighton	CAMA 2000	Hartland	CAMA 2000
Bristol	CAMA 2000	Highgate	CAMA 2000
Brookfield	CAMA 2000	Hinesburg	CAMA 2000
Brookline	CAMA 2000	Holland	CAMA 2000
Brownington	CAMA 2000	Hubbardton	CAMA 2000
Brunswick	CAMA 2000	Huntington	CAMA 2000
Buel's Gore	CAMA 2000	Hyde Park	CAMA 2000
Cabot	CAMA 2000	Ira	CAMA 2000
Calais	CAMA 2000	Irasburg	CAMA 2000
Cambridge	CAMA 2000	Jamaica	CAMA 2000
Canaan	CAMA 2000	Jericho	CAMA 2000
Cavendish	CAMA 2000	Johnson	CAMA 2000
Charlotte	CAMA 2000	Kirby	CAMA 2000
Chelsea	CAMA 2000	Leicester	CAMA 2000
Chester	CAMA 2000	Lemington	CAMA 2000
Chittenden	CAMA 2000	Lewis	CAMA 2000
Clarendon	CAMA 2000	Lincoln	CAMA 2000
Corinth	CAMA 2000	Londonderry	CAMA 2000
Cornwall	CAMA 2000	Lowell	CAMA 2000
Coventry	CAMA 2000	Lunenburg	CAMA 2000
Craftsbury	CAMA 2000	Maidstone	CAMA 2000
Danby	CAMA 2000	Manchester	CAMA 2000
Danville	CAMA 2000	Marshfield	CAMA 2000

Towns Using State Supported CAMA Programs as of December 31, 2007

Town Name	Appraisal Program	Town Name	Appraisal Program
Mendon	CAMA 2000	Stannard	CAMA 2000
Middlebury	CAMA 2000	Starksboro	CAMA 2000
Middlesex	CAMA 2000	Stockbridge	CAMA 2000
Middletown Springs	CAMA 2000	Stowe	CAMA 2000
Monkton	CAMA 2000	Sutton	CAMA 2000
Montgomery	CAMA 2000	Swanton	CAMA 2000
Moretown	CAMA 2000	Tinmouth	CAPTAP 2 - DOS
Morgan	CAMA 2000	Topsham	CAMA 2000
Morristown	CAMA 2000	Townshend	CAMA 2000
Mount Tabor	CAMA 2000	Tunbridge	CAMA 2000
New Haven	CAMA 2000	Underhill	CAMA 2000
Newark	CAMA 2000	Vergennes	CAMA 2000
Newbury	CAMA 2000	Vernon	CAMA 2000
Newport Town	CAMA 2000	Vershire	CAMA 2000
North Hero	CAMA 2000	Victory	CAMA 2000
Orange	CAMA 2000	Waitsfield	CAMA 2000
Orwell	CAMA 2000	Wallingford	CAMA 2000
Panton	CAMA 2000	Waltham	CAMA 2000
Peacham	CAMA 2000	Warners Grant	CAMA 2000
Peru	CAMA 2000	Warren	CAMA 2000
Pittsfield	CAMA 2000	Warrens Gore	CAMA 2000
Plainfield	CAMA 2000	Washington	CAMA 2000
Poultney	CAMA 2000	Waterbury	CAMA 2000
Pownal	CAMA 2000	Waterford	CAMA 2000
Randolph	CAMA 2000	Waterville	CAMA 2000
Reading	CAMA 2000	Weathersfield	CAMA 2000
Readsboro	CAMA 2000	Wells	CAMA 2000
Richford	CAMA 2000	West Fairlee	CAMA 2000
Richmond	CAMA 2000	West Haven	CAMA 2000
Rochester	CAMA 2000	West Rutland	CAMA 2000
Roxbury	CAMA 2000	West Windsor	CAMA 2000
Rupert	CAMA 2000	Westfield	CAMA 2000
Rutland Town	CAMA 2000	Westford	CAMA 2000
Ryegate	CAMA 2000	Westminster	CAMA 2000
Sandgate	CAMA 2000	Weybridge	CAMA 2000
Searsburg	CAMA 2000	Wheelock	CAMA 2000
Shaftsbury	CAMA 2000	Whiting	CAMA 2000
Shelburne	CAMA 2000	Whitingham	CAMA 2000
Sheldon	CAMA 2000	Williamstown	CAMA 2000
Shoreham	CAMA 2000	Windham	CAMA 2000
Shrewsbury	CAMA 2000	Winhall	CAMA 2000
South Burlington	CAMA 2000	Winooski	CAMA 2000
South Hero	CAMA 2000	Wolcott	CAMA 2000
Springfield	CAMA 2000	Woodbury	CAMA 2000
St. Albans Town	CAMA 2000	Woodford	CAMA 2000
St. George	CAMA 2000	Woodstock	CAMA 2000
Stamford	CAMA 2000	Worcester	CAMA 2000

2007 Reappraisal Towns

The following towns completed either full or partial reappraisals for their 2007 grand lists:

Averill	Newark
Averys Gore	Newfane
Baltimore	Pawlet
Bennington	Proctor
Bethel	Rockingham
Bradford	Shoreham
Bridgewater	Springfield
Bristol	Strafford
Brookline	Stratton
Calais	Sunderland
Corinth	Swanton
Derby	Townshend
Enosburg	Wallingford
Essex	Warners Grant
Ferdinand	Warren
Hartford	Warren Gore
Jamaica	Washington
Kirby	West Haven
Leicester	Wolcott
Lewis	Woodbury
Lowell	Worcester

Vermont Mapping Program

The Vermont Mapping Program (VMP) is recognized as one of the oldest and continuous operating state orthophoto mapping programs in the United States. Vermont's program started orthophoto production in 1974. While all towns in Vermont have two vintages of Orthophotos, some towns have three and Chittenden County has four. An example, the towns in Chittenden County are available in 1978, 1988, 1999 and 2007 vintages. As with any type of map, the older the map, the more land use changes, and the overall use decreases and the clients look for other alternatives.

A chart below shows the vintages of Orthophotos and future plans by county. However the production rarely allows a full county to be produced in one season, see map for more detail.

County	Ortho #1	Ortho #2	Ortho #3	Ortho#4	Planned Update
Addison	1978	1995	2006		Completed
Bennington	1974	1992	2000		FY-09
Caledonia	1982	1999	2006		In Production
Chittenden	1978	1988	1999	2007	In Production
Essex	1982	1999			FY-09
Franklin	1978	1995			Funded in FY08
Grand Isle	1978	1995			Funded in FY08
Lamoille	1979	1996	2007		In Production
Orange	1979	1998	2006		Completed
Orleans	1982	1999			Funded in FY08
Rutland	1975	1994	2006		Completed
Washington	1979	1996	2006		Completed
Windham	1974	1989	2000		FY-09
Windsor	1975	1994	2006		Completed

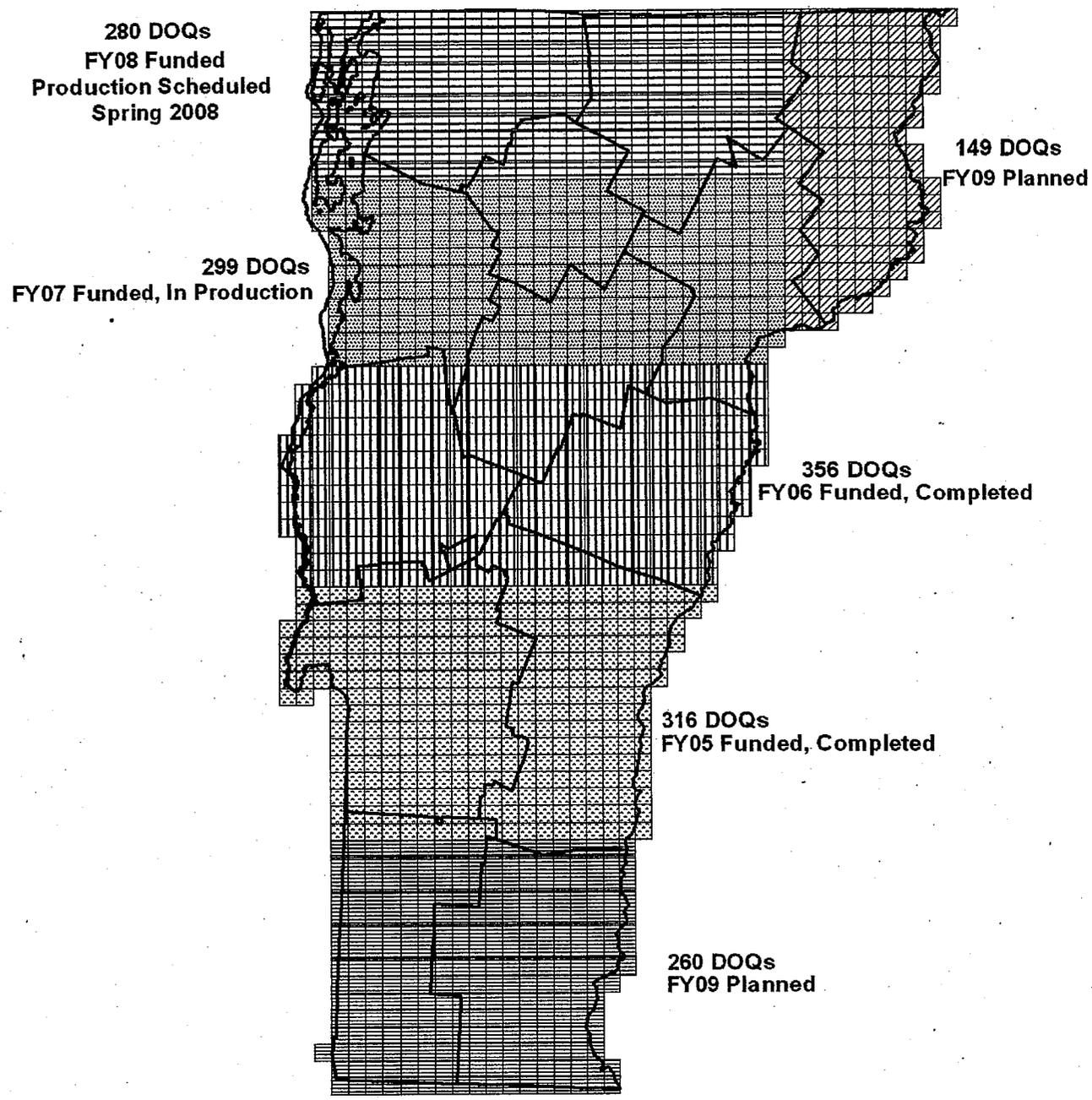
The Vermont Digital Orthophotography Quadrangles (DOQs) were started with Rutland and Windsor counties in 1994, and funded for updating in FY-05. Our plan as shown by the map, would allow future production of updated Vermont DOQs within the next 5 years. We contracted with a firm, Dewberry and Davis (D&D) for DOQ production to start in the spring of 2005. The DOQs are generated using tight specifications. The aerial photography has to be secured between 15 April to 15 May, 9:00 am to 3:00 pm, with no leaves on the trees, no snow on the ground and no clouds. The areas of Rutland, Windsor, Addison, Washington and southern Orange counties had the aerial photography secured in the spring of 2006, thus creating 672 new DOQs. In the spring of 2007 new aerial photography of Chittenden, Lamoille, and Washington counties were secured. D&D was contracted to generate 299 new DOQs. With the FY08 funding, production of Franklin, Grand Isle, Lamoille, and Orleans counties is being contracted. The requested FY-09 funding would allow production of new DOQs covering the three remaining counties.

The Vermont DOQs exceeds National Map Accuracy standards, [90% of the points are within 10 feet of their true location]. This results in a product with the readability of an aerial photograph and the true scale of a map. This accuracy allows the orthophoto to be used in many mapping projects, i.e. parcels, wetlands, soils, planning, engineering studies, and health analysis.

32 V.S.A. § 3409, states "the director shall supply to the clerk and to the Listers or assessors of each town such maps as to have been prepared by the director or the total area of that town."

Based on § 3409, we deliver two sets of the new paper maps to all the towns completed with each update **AND** one set of CD-ROMs with all the DOQs for that municipality. Each CD-ROM has free software for viewing the DOQs. The reception of the DOQs has been very positive.

DOQs statewide will serve a great number of users - state and federal agencies, Regional Planning Commissions, engineers, surveyors, foresters, planners, environmentalists and many Vermont based businesses.



REAL ESTATE TRANSACTION TAXES

In January 1998, the section of the Vermont Department of Taxes that is responsible for general fund real estate taxes was transferred to the Division of Property Valuation and Review. The tax programs transferred are: property transfer tax, land gains tax, real estate withholding and real estate withholding income tax. The idea driving this move is that the merger would enhance the state's role in the administration and enforcement of real estate taxation while also providing the public with "one stop shopping" to meet their needs relative to real estate taxation through a single office visit or phone call. Over the past years, this merger has led to the sharing of information and the pooling of resources to enhance our ability to administer these taxes and to serve the public more efficiently.

The following is a brief description of the four taxes combined into Property Valuation and Review:

Property Transfer Tax: This is a tax on the transfer and recording by deed of real property in Vermont which is paid by the buyer. Many exemptions exist for non payment of the tax, but if a deed is to be recorded with the town, a Property Transfer Tax return must be filed even if no tax is due. Once filed, the town keeps a copy of the return, and sends the original to the department for processing. This return has vital information on the transfer that is coded and entered into a computer, for access by the department, professionals and the general public. Statistics are generated from this information to track real estate trends in the market which are used by various groups. The number of yearly returns filed with the department exceeded 32,000 (taxable and non taxable) with a decrease in paid returns from 20,850 in FY 2002, to 17,788 in FY 2007. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2007	\$39,317,848.34
2006	\$43,682,206.93
2005	\$45,213,535.80
2004	\$33,951,657.38
2003	\$27,537,340.83
2002	\$25,015,560.85
2001	\$21,377,070.64

Land Gains: This is a tax on the gain from the sale or exchange of land that has been held for less than six years which is paid by the seller, though in certain circumstances this liability is transferred to the buyer. Exemptions do exist for non payment of the tax, but generally, if land is held for less than six years, the buyer is required to withhold 10% of the purchase price of the land and the seller is required to file a Land Gains tax return to report the sale. The withholding is used to pay any tax owed or the seller can avoid withholding by either obtaining a certificate from the department, or by paying the tax at

closing. Though this tax does provide some revenue to the state, its main purpose is to discourage "speculation", the holding of land for a short period and then selling it at a profit. Thus the tax rate is on a sliding scale based on the sellers holding period and the percentage the gain bears to the basis. The longer your holding period and the smaller your percentage, the less tax you pay. The number of paid returns have increased from 1,143 in FY 2002, to 1,551 in FY 2007. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2007	\$5,646,165.77
2006	\$6,445,892.26
2005	\$5,727,233.70
2004	\$4,288,132.79
2003	\$2,672,173.96
2002	\$1,915,650.73

Real Estate Withholding: This is a withholding tax on the sale or exchange of Real Estate by non residents of Vermont. The withholding is the responsibility of the buyer, but is a credit for the seller to be used on their income tax return. Gains from the sale of real estate are taxable to non- residents and the withholding is security to the state that an income tax return will be filed. The rate of withholding is 2.5% of the sales price. Certificates of reduced withholding are issued by the department, when the seller can establish no tax is due or that the 2.5% amount exceeded the sellers maximum tax liability. Approximately 5,000 returns are filed annually. One staff member is assigned to administer this tax.

Withholding revenue from this tax per fiscal year is as follows:

2007	\$13,333,988.53
2006	\$17,158,528.37
2005	\$22,247,724.48
2004	\$15,338,294.16
2003	\$12,548,210.27
2002	\$10,592,151.70

Real Estate Withholding Income Tax: This is a tax on income from capital gains on the sale of real estate by non residents. The withholding that occurred at sale, is a credit against this tax and any balance is refunded to the taxpayer. If the withholding is not enough to cover the liability, the taxpayer pays the difference. Real Estate Withholding and the corresponding income tax return, insure that non- residents pay their fair share of tax on Vermont real estate sales. Approximately 3600 income returns are filed annually. Revenue figures from this tax are unavailable, as they are part of the over all income tax figures. One staff member is assigned to administer this tax.

2007 Use Value Appraisal Program

In 1978 the legislature passed the Use Value Appraisal (Current Use) law allowing the valuation and taxation of farm and forest land based on its remaining in agricultural or forest use instead of its value in the market place. The primary objectives of the program were to keep Vermont's agricultural and forest land in production, help slow the development of these lands, and achieve greater equity in property taxation on undeveloped land. Benefits for land enrolled in the program were first distributed in local tax year 1980.

Since 1980, there have been many statutory changes to the Use Value Program. The most significant changes occurred with passage of the following acts: Act No. 220 (1984) which further defined "development" and requirements for managed forest land; Act No. 262 (1986) which added the "Farmland" program; Act No. 57 (1987) which significantly altered how the programs are administered, giving Property Valuation and Review major new responsibilities; and Act No. 200 (1988) which added the "Working Farm Tax Abatement Program."

A change in philosophy and objectives of the Use Value Program occurred with the addition of the Farmland and Working Farmland Tax Abatement Programs. These programs reduced the penalty for development and increased the benefits to owners who qualified as "farmers". The Working Farm Tax Abatement Program provided additional benefits on land and farm buildings. 100% of all taxes on farm buildings and the school taxes on the use value of enrolled land were eliminated. There was also a benefit cap per owner of \$13,000.

The addition of these new programs was not well integrated with the original program and caused confusion on the part of landowners, listers, private and public foresters, county extension agents, attorneys, realtors, legislators, and state government. There were different requirements, definitions, eligibility criteria, benefits, forms, penalties for development for each program, and a single parcel of land could have portions enrolled in different programs. Because of this complexity, the administration of these programs was extremely difficult. Staffing levels were never adequate to keep pace with the four programs which became increasingly complex as parcels and landowners continued to change along with fluctuating enrollment levels. One simplified program was needed to solve these problems.

Act No. 178 (1996) created significant program changes. These included the shifting of program funding from the state to local municipalities. Towns taxed enrolled property at use value rather than fair market value. This reduced a town's grand list which resulted in an increase in the local tax rate. For the 1996 tax year, the legislature appropriated "hold harmless" funding. These funds were distributed to those non "Gold Towns" where the 1995 grand list reduction would have resulted in a 1995 tax rate increase exceeding 1.8 cents on their equalized grand list.

Another significant change included the repeal of the Farmland and Working Farm Tax Abatement programs. Landowners were provided the opportunity to transfer to one consolidated program or withdraw their entire parcel without penalty. The new program included the eligibility criteria and penalty provisions of the original use value appraisal program plus use value of farm buildings at 50% of fair market value. The land use change tax (or penalty for development of enrolled land) became payable to the town instead of the state. The \$24.50 per acre benefit cap and the \$13,000 per owner benefit cap were eliminated.

The 1997 legislature continued the amended use value appraisal program and made more changes through Act No. 60. These included reducing the farm building use value to 30% of fair market value beginning in the 1998 tax year and increasing the land use change tax to 20% of the prorated fair market value. All towns received full "hold harmless" reimbursement for 1997 based on 1996 enrollment (grand list reduction). With the implementation of Act 60 in the 1998 tax year, the funding of current use changed. For the impact on municipal taxes, the annual state payment to each town will be the amount necessary to limit its prior year tax rate increase to zero because of property listed at use value rather than fair market value. The impact on school taxes was spread to a statewide sharing of the program costs. The sharing results from the fact that town grand lists are reduced by the amount of the difference between the listed value of property and its use value. Thus, under Act 60, a town's school tax liability is reduced proportionately to the exempted value (i.e., the difference between full listed value and use value). The result is that all towns with property in the use value program see a reduction in their school tax liability under the Act 60 funding mechanism. Through the above mechanisms, the entire fiscal impact of current use for Vermont municipalities was shifted from the town level to a statewide sharing of the cost of supporting the program.

Retroactive enrollment for 1996 and 1997 was provided for 234 parcels which did not transfer to the amended program by September 20, 1996. Only one half took advantage of this extended opportunity. Also, membership of the Current Use Advisory Board was increased to include a representative of local government, a select board member and a lister and it was required that 51% or more of the board and certain relatives cannot own land enrolled in the program.

Act No. 60 established a prohibition on fee hunting or fishing on enrolled land and directed the Current Use Advisory Board to develop a formula that incorporates forest land capitalized income value and acknowledges regional differences with any proposed change to be reported to the Legislature in the 1999 session.

Further, certain nonprofit qualifying organizations could now enroll any type of land at the forest land use value rate if the land has a conservation management plan approved by the Vermont Department of Forests, Parks and Recreation.

Act 140 (H.753) of the 2002 legislature made several changes to the program. The land use change tax (penalty) was reduced from 20% to 10% for land enrolled more than 10 years. Abatement of the land use change tax was expanded if a portion of a parcel was sold because of business hardship: any farmer may qualify. The subdivision of a parcel into parcels less than 25 acres with no penalty is allowed if the subdivided parcel remains qualified and is transferred to a relative who then applies for reenrollment within 30 days of the transfer. The program eligibility requirements were expanded to include parcels under 25 acres planted to fruit-producing bushes or vines not yet of bearing age (with no income requirement); or used for the production of animal fiber, wine, cider or cheese (with income requirement). The required filing of the forestland annual conformance report was changed to a forest management activity report only required when management activity occurs.

The 2003 legislature exempted the value of enrolled farm buildings from both municipal and school taxes beginning with the 2003 tax year. Effective with the 2004 tax year, the definition of farm buildings was expanded to include dwellings in use during the preceding tax year exclusively to house farm employees and their families as a nonmonetary benefit of the farm employment. The land use change tax (penalty for development of enrolled land) became payable to the state instead of the town for any development occurring after July 1, 2003.

Effective July 1, 2005, the definition of "farmer" and "farm building" was expanded so that income from the sale of processed farm products would qualify and up to \$100,000 of the value of the processing facility would be exempt from property taxes. This benefit required that 75% of the farm crops processed having been produced on enrolled land.

Farmland/Agricultural/Forest Land Acres and Reimbursement

<u>Tax Year</u>	<u>Farmland</u>	<u>Ag</u>	<u>Forest</u>	<u>Total</u>	<u>Reimbursement</u>	<u>Proration</u>
1980		11,900	108,000	119,900	\$ 400,466	100%
1981		20,500	219,000	239,500	799,930	100%
1982		26,000	270,000	296,000	1,000,480	100%
1983		43,000	386,000	429,000	1,501,500	100%
1984		97,032	453,000	550,032	2,117,623	100%
1985		159,000	527,000	686,000	2,963,520	100%
1986		195,311	607,120	802,431	3,971,522	100%
1987	296,167	160,118	668,323	1,124,608	6,258,899	100%
1988	312,964	170,281	772,954	1,256,199	7,359,895	100%
1989	164,901	124,404	818,606	1,107,911	7,569,233	100%
1990	144,572	128,140	859,972	1,132,684	8,369,978	100%
1991	129,060	128,301	884,771	1,142,132	6,725,364	80%
1992	119,253	137,454	844,310	1,101,017	6,347,582	77%
1993	101,277	133,130	826,913	1,061,320	5,194,005	62%
1994	89,100	137,571	893,547	1,120,218	5,328,015	59%
1995	83,368	140,069	904,695	1,128,132	6,226,286	68%
1996		446,248	965,942	1,412,190	8,400,000	
1997		447,674	997,430	1,445,104	13,319,667	
1998		457,960	1,046,853	1,504,813	3,325,889	
1999		466,439	1,110,545	1,576,984	3,879,482	
2000		476,104	1,153,067	1,629,171	4,214,080	
2001		481,526	1,287,262	1,768,788	4,635,075	
2002		485,466	1,335,960	1,821,426	5,115,565	
2003		492,521	1,388,061	1,880,582	5,755,518	
2004		505,711	1,441,404	1,947,115	6,402,346	
2005		510,645	1,482,437	1,993,082	7,233,800	
2006		515,422	1,521,506	2,036,928	8,080,436	
2007*		522,158	1,564,556	2,086,714	8,904,394	

(*Enrollment to date)

Subtotal Farmland/Ag/Forest \$151,400,550

Working Farm Tax Abatement Program Acres and Reimbursement

<u>Tax Year</u>	<u>Farm</u>	<u>Forest</u>	<u>Total</u>	<u>Reimbursement</u>	<u>Proration</u>
1989	205,823	42,872	248,695	\$ 3,530,927	100%
1990	230,979	48,823	279,802	4,086,562	100%
1991	244,016	50,696	294,712	3,494,945	80%
1992	241,449	48,888	290,337	3,306,092	77%
1993	237,626	50,283	287,909	2,736,528	62%
1994	253,977	53,516	307,493	2,937,352	59%
1995	255,703	55,031	310,734	3,497,557	68%

Subtotal WFTAP \$23,589,963

Grand Total \$174,990,513

With the 2007 tax year, an estimated 58.6% of the potentially eligible agricultural land and an estimated 39.6% of the potentially eligible forest land is now enrolled. The combined enrolled land represents 33.9% of the total land area of the state.

	<u>Parcels</u>	<u>Owners</u>		<u>Parcels</u>	<u>Owners</u>
1987	6,602	5,028	1997	9,494	7,336
1988	7,476	5,857	1998	9,973	7,733
1989	8,393	6,381	1999	10,549	8,182
1990	8,970	6,875	2000	11,076	8,635
1991	9,235	7,140	2001	11,546	9,020
1992	8,949	6,955	2002	12,003	9,403
1993	8,708	6,692	2003	12,553	9,851
1994	9,218	7,096	2004	13,185	10,386
1995	9,329	7,197	2005	13,640	10,807
1996	9,175	7,111	2006	14,065	11,195
(*Enrollment to date)			2007*	14,647	11,733

Program cost and growth were curtailed primarily due to underfunding of the program in tax years 1991 through 1995 and with enrollment moratoriums in tax years 1992 and 1993. For the first time in the history of current use appraisal, landowners were allowed to withdraw their parcels without further obligation or penalties ("Easy Out") if they did not wish to receive use value benefits at 80%(1991), 77%(1992), 62%(1993), 59%(1994), and 68%(1995) of what they would normally receive if the programs were fully funded. The same opportunity was provided for 1996 and 1997 because of significant program changes.

<u>Easy Out</u>		<u>Ag</u>	<u>Forest</u>	<u>Total</u>
<u>Easy Out Withdrawals</u>	<u>Parcels</u>	<u>Acres</u>	<u>Acres</u>	<u>Acres</u>
1991	365	13,299	29,872	43,171
1992	202	7,610	20,203	27,813
1993	166	8,423	11,632	20,055
1994	203	6,910	16,939	23,849
1995	158	5,718	15,228	20,945
1996	357	24,534	19,862	44,396
1997	271	10,321	20,049	30,370

Land Use Change Tax

The land use change tax assessed for development of land participating in the use value appraisal program for the twelve month period January 1 to December 31, 2007 totaled \$489,540. The total tax assessed ranged from \$1.50 to \$14,980.60 for landowners who either developed or wished to clear title of the lien for 2,752 acres.

Participant Tax Savings

Landowners with land and farm buildings enrolled for tax year 2007 enjoyed a total statewide savings of approximately \$39.5 million as compared to \$36 million for 2006. The increase in total savings reflects the increase in real estate valuation as reflected in town reappraisals as well as the expansion of the program due to a net increase in enrollment of 49,786 acres. The participant tax savings table shows the total taxes saved by those landowners in each town. The total statewide savings of \$39,526,063 is current as of this report.

History of Use Values - 1980 to 2007

The Current Use Advisory Board (CUAB) is charged with adopting rules, providing administrative oversight and establishing use values for the use value appraisal program. Beginning in 1980, the CUAB developed a number of site classifications for both agricultural and forest land based upon their productive capacity and income producing capability. A use value was determined for each classification. The historical table of use values illustrates the changes made over the 27-year period of the current use program.

In 1981 the CUAB changed the use value for forest land greater than a mile from a class one, two or three road to 75% of full use value. This change considered the greater management costs associated with remote acreage.

A 1992 change resulted in one value being established for both productive and nonproductive land in both the agricultural and forest categories.

Annually the Current Use Advisory Board meets to review statistical data presented by the Departments of Agriculture and Forests, Parks and Recreation for use in establishing the respective use values. The net annual stumpage value per acre is determined for forest land and the five year average production return per acre is determined for agricultural land. These values are then capitalized at different discount rates as decided by the board to arrive at the respective use values.

**History of Use Values Established by the Current Use Advisory Board
32 V.S.A., Section 3754**

	Agricultural Land					Forest land				Forest land > Than a Mile from Road			
	T1	T2	T3	NT	NP	S1	S2S	3S	4	S1	S2	S3	S4
1980	435	290	145	40	5	100	60	20	5	100	60	20	5
1981	435	290	145	40	5	100	60	20	5	75	45	15	4
1982	435	290	145	40	5	100	60	20	5	75	45	15	4
1983	490	325	160	50	10	100	60	20	10	75	45	15	8
1984	400	265	135	40	10	100	60	20	10	75	45	15	8
1985	310	200	100	30	10	100	60	20	10	75	45	15	8
1986	310	200	100	30	10	100	60	20	10	75	45	15	8
1987	310	200	100	30	10	100	60	20	10	75	45	15	8
1988	310	200	100	30	10	100	60	20	10	75	45	15	8
1989			115		10			65	10		49		8
1990			115		10			65	10		49		8
1991			192		10			82	10		62		10
1992			192					79			59		
1993			192					79			59		
1994			192					79			59		
1995			192					97			73		
1996			192					89			67		
1997			215					89			67		
1998			254					96			72		
1999			204					97			73		
2000			204					98			74		
2001			210					103			77		
2002			201					105			79		
2003			195					112			84		
2004			175					114			86		
2005			122					120			90		
2006			146					127			95		
2007			146					133			100		

Classification: T1 - Tillable I T2 - Tillable 2 T3 - Tillable 3 NT - Nontillable

NP - Nonproductive S1 - Site I S2 - Site II S3 - Site III S4 - Site IV (Nonproductive)

1980 - Use values established for each individual site classification.

1989 - Site classifications combined and one use value established for agricultural land and forest land with a separate value for nonproductive land.

1992 - One use value established for both productive and nonproductive agricultural land and forestland.

Current Use Appraisal Program Participant Tax Savings - Tax Year 2007

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Addison	88	8,558	7,634	5,110,577	11,208,336	0.3300	1.1307	1.1903	53,852	57,785	133,413	245,050
Albany	75	3,725	5,704	1,719,200	3,397,596	0.6239	1.4927	1.8204	31,924	25,662	61,850	119,436
Alburgh	39	3,773	1,944	1,808,300	4,139,200	0.6813	1.6032	1.8196	40,520	28,991	75,317	144,828
Andover	34	1,741	2,487	1,381,300	1,473,200	0.5000	1.9609	2.0507	14,273	27,086	30,211	71,570
Arlington	61	3,117	7,199	2,241,800	6,387,800	0.2620	1.3085	1.2616	22,610	29,334	80,588	132,532
Athens	18	225	2,312	200,100	1,165,700	1.8800	1.4653	1.5634	25,677	2,932	18,225	46,834
Averill	12	0	20,757	0	5,273,785	0.2033	0.6260	0.9786	10,722	0	51,609	62,331
Averys Gore	2	0	12,243	0	2,523,890	0.0500	0.8542	1.3353	1,262	0	33,702	34,964
Bakersfield	82	4,521	11,302	2,229,900	5,778,600	0.4711	1.5221	1.8114	37,728	33,941	104,674	176,343
Baltimore	8	834	285	378,600	225,400	0.2513	0.8186	0.8956	1,518	3,099	2,019	6,636
Barnard	128	3,664	11,716	11,769,018	27,419,159	0.2367	1.0212	1.0532	92,758	120,185	288,779	501,722
Barnet	117	5,890	5,519	3,819,300	4,781,600	0.6014	1.7214	1.7564	51,726	65,745	83,984	201,455
Barre City	1	0	26	0	19,000	1.3087	0.9101	1.3057	249	0	248	497
Barre Town	79	3,473	2,452	5,703,900	4,516,500	0.8297	1.0972	1.4602	84,799	62,583	65,950	213,332
Barton	46	2,616	3,567	1,542,900	2,978,600	0.4626	1.2007	1.4011	20,916	18,526	41,733	81,175
Belvidere	27	1,122	12,228	442,642	1,854,420	0.3572	1.9815	1.7799	8,205	8,771	33,007	49,983
Bennington	44	1,394	3,771	1,133,900	3,388,700	0.8127	1.1957	1.4123	36,755	13,558	47,859	98,172
Benson	38	4,053	3,470	1,633,800	2,768,265	0.5922	1.0437	1.2896	26,069	17,052	35,700	78,821
Berkshire	58	5,677	3,495	2,355,591	6,003,158	0.6515	1.4690	1.9493	54,457	34,604	117,020	206,081
Berlin	51	2,762	2,834	1,194,793	1,414,345	0.6348	1.9580	2.0541	16,563	23,394	29,052	69,009
Bethel	129	5,369	8,071	4,387,600	7,081,200	0.5200	1.2571	1.1515	59,848	55,157	81,540	196,545
Bloomfield	10	59	10,266	30,720	1,608,102	0.5880	1.3100	1.8307	9,636	402	29,440	39,478
Bolton	26	452	7,022	312,500	4,558,100	0.4800	1.2200	1.2738	23,379	3,813	58,061	85,253
Bradford	47	1,069	3,641	1,091,600	3,339,300	0.5497	1.1088	1.2619	24,357	12,104	42,139	78,600
Braintree	99	4,956	8,739	3,152,389	5,352,395	0.6189	1.4202	1.4646	52,636	44,770	78,391	175,797
Brandon	48	1,532	4,493	647,380	1,399,220	1.0890	1.8865	2.0047	22,287	12,213	28,050	62,550
Brattleboro	84	3,271	3,964	3,040,000	6,202,900	0.9915	1.5345	1.3240	91,643	46,649	82,126	220,418
Bridgewater	75	2,929	10,660	5,621,176	12,320,073	0.3365	1.1124	1.2551	60,372	62,530	154,629	277,531
Bridport	125	11,683	9,161	7,753,423	15,765,918	0.5024	1.9251	1.7970	118,161	149,261	283,314	550,736
Brighton	32	939	16,644	318,200	3,580,840	0.8568	1.5039	1.9348	33,407	4,785	69,282	107,474
Bristol	58	2,709	7,420	2,166,900	7,705,600	0.5369	1.2074	1.3327	53,005	26,163	102,693	181,861
Brookfield	109	3,084	5,887	4,489,501	9,327,470	0.3750	1.1235	1.1586	51,814	50,440	108,068	210,322
Brookline	36	675	2,574	656,300	2,267,500	0.2840	1.0173	1.1280	8,304	6,677	25,577	40,558
Brownington	27	973	1,118	292,500	716,137	0.9983	1.4211	1.8656	10,069	4,157	13,360	27,586
Brunswick	14	66	5,656	16,830	1,027,300	0.2800	0.9631	1.5026	2,924	162	15,436	18,522
Buels Gore	4	76	658	77,900	546,300	0.2230	0.7486	1.1702	1,392	583	6,393	8,368

Current Use Appraisal Program Participant Tax Savings - Tax Year 2007

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Burke	38	853	2,989	1,022,000	3,118,642	0.3600	1.1031	1.1868	14,906	11,274	37,012	63,192
Burlington	1	0	41	0	81,900	0.6700	1.0217	1.3786	549	0	1,129	1,678
Cabot	122	7,455	5,248	9,748,600	7,949,200	0.5010	1.1786	1.2254	88,666	114,897	97,409	300,972
Calais	118	7,357	4,553	7,676,689	4,914,648	0.4400	1.2469	1.2813	55,402	95,721	62,971	214,094
Cambridge	140	7,170	14,283	8,438,131	14,813,562	0.2950	1.2862	1.2073	68,592	108,531	178,844	355,967
Canaan	25	2,324	2,664	983,200	1,278,680	1.0170	1.5743	1.8047	23,003	15,479	23,076	61,558
Castleton	43	3,195	3,556	3,097,500	4,110,800	0.3538	1.2560	1.4263	25,503	38,905	58,632	123,040
Cavendish	68	2,358	5,483	3,041,900	6,638,400	0.3204	1.2964	1.2690	31,016	39,435	84,241	154,692
Charleston	56	3,260	4,779	2,179,900	4,641,050	0.4942	1.1301	1.2850	33,709	24,635	59,637	117,981
Charlotte	141	7,003	4,916	17,025,800	16,455,200	0.2112	1.5755	1.5390	70,712	268,241	253,246	592,199
Chelsea	154	5,732	10,002	5,696,500	12,168,100	0.4347	1.2178	1.3091	77,657	69,372	159,293	306,322
Chester	137	4,114	9,912	2,618,300	6,196,600	1.0343	2.0147	2.2244	91,173	52,751	137,837	281,761
Chittenden	33	733	3,850	368,600	1,911,500	0.4696	1.4300	1.6932	10,707	5,271	32,366	48,344
Clarendon	49	3,106	2,899	1,592,790	2,015,778	0.6500	2.1327	2.0666	23,456	33,969	41,658	99,083
Colchester	24	1,046	480	959,100	776,300	0.7154	1.3871	1.6776	12,415	13,304	13,023	38,742
Concord	39	1,178	12,284	860,446	9,390,400	0.5185	1.1988	1.3203	53,151	10,315	123,981	187,447
Corinth	110	4,661	7,203	4,625,808	7,756,899	0.5178	1.0200	1.1425	64,057	47,183	88,623	199,863
Cornwall	75	3,136	3,864	4,018,630	6,144,300	0.4300	1.6648	1.5455	43,701	66,902	94,960	205,563
Coventry	24	730	2,673	464,533	2,967,600	0.0000	1.3361	1.6663	0	6,207	49,449	55,656
Craftsbury	112	5,383	7,272	4,622,783	8,989,130	0.5116	1.4195	1.2918	69,639	65,620	116,122	251,381
Danby	46	2,193	11,063	2,725,700	8,960,280	0.5400	1.1200	1.2193	63,104	30,528	109,253	202,885
Danville	102	7,926	5,448	8,580,496	8,138,129	0.4657	1.1260	1.2352	77,859	96,616	100,522	274,997
Derby	54	3,973	2,219	3,846,600	6,091,200	0.3391	0.8832	1.0987	33,699	33,973	66,924	134,596
Dorset	60	1,543	5,527	4,154,330	10,233,717	0.1361	1.2866	1.2879	19,582	53,450	131,800	204,832
Dover	24	917	1,774	865,130	2,755,910	0.2687	1.5105	1.6830	9,730	13,068	46,382	69,180
Dummerston	93	3,198	4,687	7,681,600	10,552,100	0.1832	1.5037	1.2412	33,404	115,508	130,973	279,885
Duxbury	48	940	8,001	1,252,900	6,855,000	0.3445	1.0838	1.2097	27,932	13,579	82,925	124,436
East Haven	9	114	18,671	33,900	4,016,100	1.0636	2.0418	2.1526	43,076	692	86,451	130,219
East Montpelier	77	4,293	4,079	2,791,700	4,877,500	0.8044	2.1301	2.2335	61,691	59,466	108,939	230,096
Eden	46	1,856	15,875	629,370	4,640,090	0.6982	2.1778	2.0628	36,791	13,706	95,716	146,213
Elmore	72	2,647	12,747	3,040,500	6,391,300	0.3500	0.9113	1.3655	33,011	27,708	87,273	147,992
Enosburg	79	6,422	7,740	4,685,600	9,652,000	0.4089	1.0300	1.1175	58,626	48,262	107,861	214,749
Essex Jct.	1	0	441	0	446,700	0.3165	1.5095	1.4600	1,414	0	6,522	7,936
Essex Town	44	1,441	1,325	2,210,500	2,489,200	0.3965	1.3365	1.3066	18,634	29,543	32,524	80,701
Fair Haven	8	743	782	127,950	489,185	1.2218	1.6417	1.7935	7,540	2,101	8,774	18,415
Fairfax	92	8,563	3,413	6,867,568	7,620,104	0.3390	1.1193	1.3722	49,113	76,869	104,563	230,545

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Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Fairfield	168	14,908	12,978	9,544,310	17,500,420	0.7200	1.4107	1.7655	194,722	134,642	308,970	638,334
Fairlee	42	1,310	3,902	1,528,200	4,389,500	0.3480	1.2992	1.4539	20,594	19,854	63,819	104,267
Fayston	52	979	9,018	1,331,072	7,586,631	0.2250	1.5545	1.5434	20,064	20,692	117,092	157,848
Ferdinand	6	0	14,712	0	3,128,525	0.0500	0.8367	1.3079	1,564	0	40,918	42,482
Ferrisburgh	89	7,517	5,828	9,033,579	13,388,881	0.2343	1.2545	1.3385	52,536	113,326	179,210	345,072
Fletcher	109	6,538	8,345	4,907,144	6,248,166	0.5310	1.2659	1.4177	59,235	62,120	88,580	209,935
Franklin	56	6,861	1,991	5,528,750	6,345,880	0.3480	1.0603	1.4459	41,324	58,621	91,755	191,700
Georgia	67	5,448	3,409	5,581,593	6,789,130	0.2247	1.0561	1.2256	27,797	58,947	83,208	169,952
Glover	60	4,967	5,159	3,859,400	4,913,600	0.4200	1.0641	1.1320	36,847	41,068	55,622	133,537
Goshen	14	215	1,893	168,295	1,119,037	0.8875	1.6695	1.6749	11,425	2,810	18,743	32,978
Grafton	59	1,447	8,453	979,876	5,550,859	0.5632	1.6360	1.6765	36,781	16,031	93,060	145,872
Granby	22	106	20,084	27,500	3,524,900	0.3204	1.0849	1.6960	11,382	298	59,782	71,462
Grand Isle	30	1,359	1,135	2,207,900	2,544,100	0.5389	2.2037	2.3236	25,609	48,655	59,115	133,379
Granville	42	536	12,328	348,804	3,557,804	0.6800	1.4707	1.6842	26,565	5,130	59,921	91,616
Greensboro	132	4,600	9,976	4,042,000	8,587,831	0.5600	1.6562	1.7103	70,727	66,944	146,878	284,549
Groton	33	744	7,231	476,200	3,287,475	0.4207	1.1341	1.2285	15,834	5,401	40,387	61,622
Guildhall	74	2,350	10,922	1,080,304	3,416,411	0.7290	0.9615	1.5031	32,781	10,387	51,352	94,520
Guilford	111	3,887	6,741	4,413,600	7,618,516	0.4244	1.5885	1.4617	51,064	70,110	111,360	232,534
Halifax	81	2,832	8,414	2,809,243	8,540,041	0.5504	1.0227	1.2073	62,466	28,730	103,104	194,300
Hancock	13	111	1,186	41,100	279,335	0.9986	1.9129	1.9462	3,200	786	5,436	9,422
Hardwick	100	5,204	6,503	3,217,700	4,858,900	0.9240	1.2569	1.3087	74,628	40,443	63,588	178,659
Hartford	56	1,802	2,764	2,422,800	4,896,600	0.6456	1.1766	1.3453	47,254	28,507	65,874	141,635
Hartland	134	5,298	6,548	15,277,300	22,195,230	0.3350	1.3397	1.2978	125,533	204,670	288,050	618,253
Highgate	72	7,955	3,613	4,228,148	8,522,125	0.2789	1.6551	2.0691	35,561	69,980	176,331	281,872
Hinesburg	74	3,049	4,826	4,709,800	6,571,500	0.4028	1.2891	1.2494	45,441	60,714	82,104	188,259
Holland	43	2,678	3,824	2,216,899	6,282,496	0.4855	1.1799	1.4198	41,265	26,157	89,199	156,621
Hubbardton	37	1,855	4,801	1,163,300	2,936,500	0.5500	1.1472	1.2120	22,549	13,345	35,590	71,484
Huntington	84	5,700	4,198	6,156,299	4,081,827	0.6539	1.2067	1.3195	66,947	74,288	53,860	195,095
Hyde Park	95	4,059	4,773	5,136,500	9,489,194	0.5600	1.1619	1.1973	81,904	59,681	113,614	255,199
Ira	34	1,705	4,651	652,911	1,941,145	0.3471	1.4336	1.4868	9,004	9,360	28,861	47,225
Irasburg	44	3,402	6,805	1,322,700	5,182,342	0.4120	1.0353	1.2924	26,801	13,694	66,977	107,472
Isle LaMotte	10	373	346	1,001,357	1,535,551	0.4000	1.4269	1.3704	10,148	14,288	21,043	45,479
Jamaica	43	2,045	5,373	555,800	2,030,200	0.5764	2.4018	2.5689	14,906	13,349	52,154	80,409
Jay	8	304	1,919	148,900	350,300	0.5440	1.6279	1.8645	2,716	2,424	6,531	11,671
Jericho	37	1,593	1,895	3,132,000	2,713,200	0.3920	1.1561	1.2665	22,913	36,209	34,363	93,485
Jericho ID	3	54	149	78,800	166,200	0.3920	1.1098	1.2698	960	875	2,110	3,945

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Johnson	102	5,513	6,887	4,300,100	4,334,800	0.6830	1.4481	1.5467	58,976	62,270	67,046	188,292
Killington	13	5	4,225	4,400	787,371	0.2675	1.9483	1.7701	2,118	86	13,937	16,141
Kirby	45	2,476	3,098	1,174,500	1,691,600	0.8042	2.3998	2.3188	23,049	28,186	39,225	90,460
Landgrove	23	415	1,328	1,402,500	3,658,900	0.3725	1.9591	1.9574	18,854	27,476	71,619	117,949
Leicester	22	1,521	1,165	920,800	1,149,100	0.1669	1.0053	1.0826	3,455	9,257	12,440	25,152
Lemington	10	233	11,579	81,500	1,286,950	0.4088	1.9294	2.0353	5,594	1,572	26,193	33,359
Lewis	1	0	6,673	0	1,440,240	0.0500	0.8218	1.2847	720	0	18,503	19,223
Lincoln	96	3,886	5,451	4,696,600	5,709,600	0.4740	1.6313	1.7217	49,325	76,616	98,302	224,243
Londonderry	65	1,304	5,323	2,692,700	6,017,511	0.2759	2.2925	1.9163	24,031	61,730	115,314	201,075
Lowell	48	475	11,039	442,300	5,173,700	0.4053	0.7065	0.9980	22,762	3,125	51,634	77,521
Ludlow	28	1,496	1,725	2,758,202	3,313,721	0.2044	1.4026	1.3543	12,411	38,687	44,878	95,976
Lunenburg	63	2,053	7,812	575,600	2,637,921	0.6559	1.1168	1.4199	21,077	6,428	37,456	64,961
Lyndon	62	4,050	1,542	3,221,000	1,525,000	0.6341	1.2687	1.4178	30,094	40,865	21,621	92,580
Maidstone	27	1,036	5,904	293,461	1,865,155	0.2900	1.7832	1.9476	6,260	5,233	36,326	47,819
Manchester	33	739	6,043	2,653,101	9,375,795	0.1818	1.3269	1.4137	21,869	35,204	132,546	189,619
Marlboro	82	3,654	7,603	3,345,700	6,975,300	0.3700	1.5534	1.5182	38,188	51,972	105,899	196,059
Marshfield	88	4,324	8,598	4,028,039	6,371,397	0.4940	1.1728	1.4106	51,373	47,241	89,875	188,489
Mendon	14	185	1,856	362,500	1,358,000	0.3477	1.0436	1.2814	5,982	3,783	17,401	27,166
Middlebury	96	4,141	5,990	4,025,100	9,287,300	0.7896	1.4543	1.3425	105,115	58,537	124,682	288,334
Middlesex	76	3,137	6,253	3,080,740	2,930,800	0.4600	1.5262	1.5477	27,653	47,018	45,360	120,031
Middletown Springs	47	1,662	4,182	1,606,600	4,043,400	0.4900	1.3205	1.2559	27,685	21,215	50,781	99,681
Milton	58	6,118	2,073	5,793,004	5,114,002	0.3643	1.0407	1.2271	39,734	60,288	62,754	162,776
Monkton	76	5,913	4,887	6,783,356	5,618,387	0.4451	1.4521	1.5194	55,200	98,501	85,366	239,067
Montgomery	59	2,164	13,661	1,452,200	5,126,100	0.3821	1.1643	1.5704	25,136	16,908	80,500	122,544
Montpelier	8	367	323	363,100	253,600	1.3829	1.7594	1.9171	8,528	6,388	4,862	19,778
Moretown	101	4,121	11,278	2,867,600	6,908,700	0.2198	1.4292	1.4388	21,488	40,984	99,402	161,874
Morgan	30	1,630	1,938	665,537	2,187,553	0.3566	2.1371	2.5925	10,174	14,223	56,712	81,109
Morristown	121	7,088	4,886	17,680,378	14,600,689	0.6176	0.9974	1.2758	199,368	176,344	186,276	561,988
Mount Holly	52	1,885	5,229	2,134,200	3,901,100	0.3833	1.8983	1.9085	23,133	40,514	74,452	138,099
Mount Tabor	3	0	452	0	382,060	0.1500	1.0328	1.1880	573	0	4,539	5,112
New Haven	135	9,423	6,052	8,514,902	8,826,512	0.5248	1.6158	1.7049	91,008	137,584	150,483	379,075
Newark	30	600	4,699	571,000	4,166,500	0.4200	0.8627	1.0841	19,898	4,926	45,169	69,993
Newbury	127	4,547	8,887	4,875,638	10,699,725	0.5000	1.2200	1.3924	77,877	59,483	148,983	286,343
Newfane	71	2,076	8,516	2,047,700	10,328,600	0.3578	1.1523	1.1824	44,282	23,596	122,125	190,003
Newport City	1	0	66	0	124,100	1.0676	1.2376	1.4344	1,325	0	1,780	3,105
Newport Town	46	3,298	4,293	1,579,700	3,375,100	0.4902	1.4290	1.5582	24,288	22,574	52,591	99,453

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
North Hero	16	876	881	2,146,500	2,577,000	0.2523	1.3172	1.2671	11,917	28,274	32,653	72,844
Northfield	121	4,613	7,910	4,025,779	7,047,276	0.7920	1.3965	1.4846	87,699	56,220	104,624	248,543
Norton	6	279	11,093	79,800	1,239,476	0.4200	1.0664	1.6076	5,541	851	19,926	26,318
Norwich	129	5,997	6,168	8,611,200	11,979,800	0.4710	1.4580	1.2981	96,984	125,551	155,510	378,045
Orange	39	2,087	6,665	930,915	2,380,012	0.6124	1.2491	1.4102	20,276	11,628	33,563	65,467
Orleans ID	3	79	100	47,600	71,100	0.4626	1.4013	1.4006	549	667	996	2,212
Orwell	88	9,575	5,192	3,762,317	6,544,250	0.4596	1.2859	1.5345	47,369	48,380	100,422	196,171
Panton	38	2,892	3,394	2,967,500	5,134,600	0.5659	1.3538	1.4555	45,850	40,174	74,734	160,758
Pawlet	92	5,466	7,506	7,784,732	14,161,712	0.2500	1.0489	1.2237	54,866	81,654	173,297	309,817
Peacham	116	5,881	6,925	4,342,300	5,852,400	0.6478	1.8165	1.8326	66,041	78,878	107,251	252,170
Peru	24	595	1,071	1,168,800	1,998,934	0.2788	2.4320	2.2078	8,832	28,425	44,132	81,389
Pittsfield	11	373	315	362,600	241,800	0.4600	1.6144	1.6142	2,780	5,854	3,903	12,537
Pittsford	57	2,611	6,277	1,681,100	3,527,400	0.4300	1.2568	1.2933	22,397	21,128	45,620	89,145
Plainfield	53	2,609	2,931	2,483,500	1,990,300	0.8581	1.4363	1.7274	38,390	35,671	34,380	108,441
Plymouth	28	560	5,039	366,130	5,012,940	0.3400	1.5918	1.6761	18,289	5,828	84,022	108,139
Pomfret	139	4,710	11,444	9,136,001	20,717,043	0.5705	2.0795	2.1925	170,312	189,983	454,221	814,516
Poultney	52	2,251	4,873	1,415,951	3,218,554	0.4999	1.5517	1.5493	23,168	21,971	49,865	95,004
Pownal	66	3,811	4,747	1,535,300	2,701,900	0.5420	1.3075	1.4018	22,966	20,074	37,875	80,915
Proctor	8	0	733	0	575,000	0.9669	1.3020	1.1921	5,560	0	6,855	12,415
Putney	58	2,745	3,157	7,928,300	11,456,700	0.4984	1.3912	1.3146	96,615	110,299	150,610	357,524
Randolph	151	7,943	5,156	11,586,400	9,854,200	0.6015	1.1041	1.1572	128,965	127,925	114,033	370,923
Reading	73	2,392	8,706	4,357,724	15,334,269	0.3906	1.5727	1.5962	76,917	68,534	244,766	390,217
Readsboro	21	1,090	1,041	494,668	344,616	1.1558	1.1264	1.7607	9,700	5,572	6,068	21,340
Richford	66	3,570	8,931	2,731,404	6,262,775	0.7195	0.9445	1.1718	64,713	25,798	73,387	163,898
Richmond	70	3,705	4,732	3,393,900	5,376,975	0.6498	1.5008	1.7109	56,993	50,936	91,995	199,924
Ripton	34	985	2,241	1,243,650	1,971,100	0.4329	1.5939	1.5435	13,917	19,823	30,424	64,164
Rochester	86	2,316	10,423	1,712,144	5,801,559	0.6000	1.6948	1.5126	45,082	29,017	87,754	161,853
Rockingham	91	3,780	7,266	4,000,200	8,095,100	0.6800	1.1628	1.1733	82,248	46,514	94,980	223,742
Roxbury	82	2,248	7,815	1,124,155	2,626,587	0.8182	1.5366	1.6443	30,689	17,274	43,189	91,152
Royalton	69	3,798	4,255	1,580,201	2,048,430	0.8391	1.8232	2.2262	30,448	28,810	45,602	104,860
Rupert	69	5,276	9,074	4,483,931	6,852,462	0.4625	1.3232	1.6673	52,431	59,331	114,251	226,013
Rutland City	2	0	133	0	296,000	1.2567	1.1416	1.3518	3,720	0	4,001	7,721
Rutland Town	15	748	667	771,800	1,300,400	0.3689	2.0484	2.0888	7,644	15,810	27,163	50,617
Ryegate	69	4,787	3,863	2,188,625	3,344,661	0.5636	1.3988	1.5153	31,186	30,614	50,682	112,482
Salisbury	38	3,038	3,090	3,078,000	7,474,400	0.2612	1.4954	1.3649	27,563	46,028	102,018	175,609
Sandgate	52	3,053	14,357	2,167,975	9,174,673	0.4993	1.3019	1.2501	56,634	28,225	114,693	199,552

Current Use Appraisal Program Participant Tax Savings - Tax Year 2007

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres.	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Searsburg	1	0	478	0	272,600	0.8600	1.1482	1.7949	2,344	0	4,893	7,237
Shaftsbury	38	2,096	3,338	1,528,736	2,129,825	0.4680	1.7788	1.8871	17,122	27,193	40,192	84,507
Shaftsbury ID	1	0	60	0	78,740	0.4680	1.7340	1.8743	369	0	1,476	1,845
Sharon	94	3,193	8,215	1,874,703	5,456,589	0.6284	1.6219	1.7660	46,070	30,406	96,363	172,839
Sheffield	18	161	4,647	86,370	1,998,988	0.7654	1.3604	1.5513	15,961	1,175	31,010	48,146
Shelburne	35	771	1,748	5,770,659	8,968,303	0.4502	1.5490	1.5492	66,355	89,388	138,937	294,680
Sheldon	60	6,286	4,712	4,148,386	8,267,940	0.4100	1.3600	1.7233	50,907	56,418	142,481	249,806
Shoreham	114	9,979	9,647	7,552,591	13,663,315	0.4400	1.2727	1.1658	93,350	96,122	159,287	348,759
Shrewsbury	85	3,849	7,147	3,211,409	5,300,278	0.6022	1.4695	1.8270	51,257	47,192	96,836	195,285
South Burlington	7	461	373	1,544,500	2,321,000	0.4050	1.2850	1.2775	15,655	19,847	29,651	65,153
South Hero	21	1,247	858	1,381,440	2,478,300	0.4803	2.3182	2.5622	18,538	32,025	63,499	114,062
Springfield	121	5,779	5,960	4,878,700	5,427,700	1.0946	1.1854	1.1913	112,814	57,832	64,660	235,306
St. Albans Town	69	4,972	4,626	3,579,700	7,892,200	0.4416	1.9633	2.2200	50,660	70,280	175,207	296,147
St. George	8	233	685	170,176	652,700	0.2379	1.5483	1.9854	1,958	2,635	12,959	17,552
St. Johnsbury	68	3,181	2,844	1,484,500	1,635,300	1.0484	1.5879	1.8272	32,708	23,572	29,880	86,160
Stamford	13	117	1,645	49,100	622,300	0.5404	0.9124	1.3261	3,628	448	8,252	12,328
Stannard	22	972	1,532	919,100	1,242,800	0.7191	1.0154	0.9877	15,546	9,333	12,275	37,154
Starksboro	119	5,270	9,734	4,369,300	8,619,900	0.3872	1.2374	1.2991	50,294	54,066	111,981	216,341
Stockbridge	62	1,304	13,803	932,893	7,055,573	0.4700	1.0868	1.2801	37,546	10,139	90,318	138,003
Stowe	81	1,486	8,406	11,214,900	41,519,100	0.3309	1.3749	1.4085	174,497	154,194	584,797	913,488
Stratford	132	4,862	8,748	7,739,621	14,230,714	0.4240	1.0377	1.1034	93,154	80,314	157,022	330,490
Stratton	15	38	2,520	114,900	3,853,360	0.0504	1.0826	1.2390	2,000	1,244	47,743	50,987
Sudbury	45	2,445	3,700	1,653,942	1,919,859	0.5592	1.8916	1.8321	19,985	31,286	35,174	86,445
Sunderland	12	119	372	569,200	2,402,600	0.2569	1.2188	1.2526	7,635	6,937	30,095	44,667
Sutton	38	2,032	4,379	1,024,600	3,748,700	0.7900	1.7039	1.8628	37,709	17,458	69,831	124,998
Swanton	71	8,003	3,467	7,589,800	8,893,200	0.2917	0.9834	1.2338	48,081	74,638	109,724	232,443
Thetford	150	6,584	5,867	6,439,689	6,693,533	0.4722	1.4327	1.3585	62,015	92,261	90,932	245,208
Tinmouth	65	3,749	4,764	1,769,000	3,156,600	1.2487	2.5061	2.4741	61,506	44,333	78,097	183,936
Topsham	94	1,830	9,511	689,673	3,070,844	0.7716	2.1561	2.4152	29,016	14,870	74,167	118,053
Townshend	76	4,667	7,151	2,444,800	4,457,600	0.4900	1.1280	1.1237	33,810	27,577	50,090	111,477
Troy	39	1,790	4,520	1,425,300	4,996,100	0.3802	1.1256	1.4372	24,414	16,043	71,804	112,261
Tunbridge	166	7,043	8,005	8,189,078	9,875,773	0.5890	1.4250	1.7411	106,402	116,694	171,947	395,043
Underhill	79	3,827	3,312	5,533,028	4,133,400	0.4200	1.1284	1.2827	40,599	62,435	53,019	156,053
Underhill ID	4	360	0	499,400	0	0.4200	1.1248	1.2870	2,097	5,617	0	7,714
Vergennes	2	31	26	158,106	91,953	0.5636	1.1194	1.2030	1,409	1,770	1,106	4,285
Vernon	26	1,155	1,587	2,201,800	2,581,100	0.4754	1.5372	1.4841	22,738	33,846	38,306	94,890

Current Use Appraisal Program Participant Tax Savings - Tax Year 2007

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Vershire	109	3,043	11,218	2,833,960	9,230,700	0.7094	1.5595	1.5182	85,587	44,196	140,140	269,923
Victory	8	266	1,436	101,800	336,150	0.4674	1.5016	1.4445	2,047	1,529	4,856	8,432
Waitsfield	74	2,213	4,980	7,088,071	16,630,270	0.3050	1.0789	1.1606	72,341	76,473	193,011	341,825
Walden	60	3,937	2,855	3,577,900	3,278,400	0.5248	1.0582	1.2678	35,982	37,861	41,564	115,407
Wallingford	42	1,857	1,966	3,095,532	2,842,300	0.2680	1.0765	1.0753	15,913	33,323	30,563	79,799
Waltham	24	816	1,867	849,316	2,310,800	0.3900	1.2383	1.3311	12,324	10,517	30,759	53,600
Wardsboro	27	807	2,669	849,210	1,930,255	0.5125	1.5927	1.6913	14,245	13,525	32,646	60,416
Warners Grant	1	0	1,607	0	367,100	0.0500	1.2376	1.9346	184	0	7,102	7,286
Warren	65	1,693	4,435	2,798,934	5,960,800	0.4100	2.3276	2.5802	35,915	65,148	153,801	254,864
Warren Gore	3	0	5,211	0	2,133,840	0.1404	0.6196	0.9686	2,996	0	20,668	23,664
Washington	102	5,014	7,800	5,486,050	7,722,100	0.4600	0.8623	1.1580	60,757	47,306	89,422	197,485
Waterbury	59	2,982	2,846	5,038,300	3,915,300	0.4400	1.7372	1.9747	39,396	87,525	77,315	204,236
Waterford	30	1,170	4,077	567,676	2,677,171	0.3400	1.1670	1.2939	11,032	6,625	34,640	52,297
Waterville	37	2,334	1,698	1,676,300	1,144,200	0.4475	1.5331	1.5675	12,622	25,699	17,935	56,256
Weathersfield	90	4,480	3,802	2,840,800	3,214,900	0.9437	2.3017	2.2796	57,148	65,387	73,287	195,822
Wells	16	781	913	733,521	758,058	0.2499	1.0805	1.3342	3,727	7,926	10,114	21,767
West Fairlee	70	1,986	6,749	1,646,930	4,176,380	0.3807	1.4535	1.4149	22,169	23,938	59,092	105,199
West Haven	27	4,006	5,430	2,987,200	3,837,200	0.7700	1.0287	1.2243	52,548	30,729	46,979	130,256
West Rutland	16	417	1,954	109,800	434,400	1.1149	1.8633	2.0448	6,067	2,046	8,883	16,996
West Windsor	68	2,448	2,275	19,108,667	18,927,800	0.2200	1.1518	1.1649	83,680	220,094	220,490	524,264
Westfield	31	1,609	7,398	467,237	2,078,514	0.6263	1.7849	2.1134	15,944	8,340	43,927	68,211
Westford	96	5,276	5,887	3,941,212	3,889,774	0.5565	1.5377	1.6519	43,579	60,604	64,255	168,438
Westminster	116	4,189	7,210	4,731,500	7,994,300	0.6058	1.3699	1.3897	77,093	64,817	111,097	253,007
Westmore	22	5,127	3,947	3,605,600	2,744,900	0.3403	1.0137	1.2487	21,611	36,550	34,276	92,437
Weston	54	956	4,342	3,718,449	8,660,117	0.3057	1.1139	1.3361	37,841	41,420	115,708	194,969
Weybridge	53	2,121	4,774	2,629,474	9,499,194	0.3900	1.3115	1.2765	47,302	34,486	121,257	203,045
Wheelock	61	471	10,000	128,700	2,993,827	0.7900	1.8990	2.1670	24,668	2,444	64,876	91,988
Whiting	44	3,133	2,339	1,790,642	2,721,050	0.6497	1.2474	1.3472	29,312	22,336	36,658	88,306
Whitingham	34	978	2,554	808,000	2,345,500	0.6400	1.7684	1.6423	20,182	14,289	38,520	72,991
Williamstown	87	4,352	4,762	2,515,791	4,464,390	0.6706	1.1804	1.3557	46,809	29,696	60,524	137,029
Williston	30	1,491	1,148	3,244,520	2,770,130	0.2306	1.6895	1.7478	13,870	54,816	48,416	117,102
Wilmington	26	689	1,982	492,900	1,369,300	0.7517	2.5318	2.4062	13,998	12,479	32,948	59,425
Windham	39	800	9,110	732,800	2,602,900	0.5085	1.3316	1.3339	16,962	9,758	34,720	61,440
Windsor	32	1,971	947	1,297,515	1,059,600	1.4954	1.8050	1.9459	35,248	23,420	20,619	79,287
Winhall	19	49	1,420	43,500	1,749,200	0.3415	2.0965	2.1522	6,122	912	37,646	44,680
Wolcott	99	3,086	7,142	4,922,400	9,557,725	0.4202	0.8273	0.9597	60,845	40,723	91,725	193,293

Current Use Appraisal Program Participant Tax Savings - Tax Year 2007

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Woodbury	64	1,776	10,968	1,770,900	5,714,100	0.3600	0.9508	1.0173	26,946	16,838	58,130	101,914
Woodford	1	0	133	0	58,532	0.2087	1.0371	1.5783	122	0	924	1,046
Woodstock	170	4,696	10,434	18,112,500	49,011,242	0.2880	1.2928	1.2835	193,316	234,158	629,059	1,056,533
Worcester	70	2,605	7,649	2,974,306	5,178,396	0.4400	1.0747	1.0994	35,872	31,965	56,931	124,768

**Homestead and
Nonresidential Totals**

Program Acreage		Exempt Reduction		School Taxes Saved	
Homestead	Nonresidential	Homestead	Nonresidential	Homestead	Nonresidential
712,132	1,374,363	\$741,327,551	\$1,373,245,460	\$9,978,752	\$19,818,902

STATE TOTALS

Total No. Parcels	Total Acreage	Total Reduction Amount	Total Mun Tax Saved	Total State Ed Tax Saved	Total Taxes Saved
14,647	2,086,725	\$2,114,598,711	\$9,728,409	\$29,797,654	\$39,526,063

The 2007 Equalization Study

Annually Property Valuation and Review (PVR) conduct a study of all the grand lists of the state. This study is commonly called the "Equalization" study and its purpose is to derive estimates of the fair market value of the grand lists used to raise school taxes. The reference to equalization stems from the fact that most towns' grand lists are not at 100 percent fair market value in any given year. If they were there would be no reason for the state to estimate market values. The study's purpose is to bring all grand lists to 100 percent market value thereby "equalizing" all grand lists.

PVR has been performing equalization studies since the early 1970s. The results of the study are important because they have long served as a critical component in the distribution of state aid to education. With the passage of Acts 60 and 68, the results of the study are even more important as they are the basis for determining school districts' state education tax rates.

All transactions for properties that sold more than once (and are arms-length) are included in the study.

PVR has revised its methodology for identifying "influential" sales. Influential sales are defined as sales that exert an undue influence on the overall study results. Sales identified as being influential (based on our statistical methodology that looks at how much the study results change with the removal of a sale) are removed from that year's study. The change we made this year allows improved detection of influential sales in municipalities where their sales ratios display a high level of variability (i.e. CODs in excess of 20 percent).

**Equalized Education Grand List
Effective January 1, 2008**

Addison

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Addison	1,881,603	105.61	11.39	1,781,580
Bridport	906,068	67.97	22.16	1,332,980
Bristol	2,678,127	91.25	12.88	2,934,900
Cornwall	1,319,064	72.28	18.64	1,824,960
Ferrisburgh	4,318,803	95.64	12.12	4,515,520
Goshen	187,923	79.58	14.93	236,140
Granville	287,516	74.15	34.21	387,760
Hancock	193,147	59.02	24.25	327,240
Leicester	1,760,106	113.96	14.94	1,544,430
Lincoln	1,164,665	70.02	23.86	1,663,350
Middlebury	6,361,038	91.92	12.50	6,919,820
Monkton	1,677,774	82.42	13.78	2,035,660
New Haven	1,694,685	73.35	14.11	2,310,430
Orwell	990,156	79.66	19.57	1,243,000
Panton	782,195	80.33	16.98	973,760
Ripton	510,036	81.70	15.68	624,310
Salisbury	1,444,180	94.10	12.85	1,534,670
Shoreham	1,278,080	101.50	10.73	1,259,140
Starksboro	1,501,737	97.97	10.94	1,532,880
Vergennes	1,992,947	110.12	10.49	1,809,830
Waltham	427,528	93.39	15.13	457,800
Weybridge	1,188,777	98.28	7.81	1,209,640
Whiting	249,451	97.32	15.25	256,320
County Totals	34,795,606			38,716,120

Equalized Education Grand List
Effective January 1, 2008
Bennington

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Arlington	3,052,047	97.17	12.07	3,141,030
Bennington	8,450,124	91.34	15.21	9,251,270
Dorset	7,149,820	98.98	11.40	7,223,420
Glastenbury	21,602	79.65	8.49	27,120
Landgrove	727,305	59.38	25.22	1,224,930
Manchester	11,476,734	88.98	17.80	12,897,920
North Bennington	597,965	89.56	15.21	667,680
Peru	1,465,063	55.17	16.77	2,655,580
Pownal	2,027,560	88.55	17.54	2,289,690
Readsboro	517,775	72.87	36.63	710,590
Rupert	930,767	69.50	22.30	1,339,150
Sandgate	611,679	105.66	13.59	578,900
Searsburg	204,036	66.23	32.86	308,070
Shaftsbury	1,996,342	65.43	21.72	3,051,300
Shaftsbury ID	362,371	65.58	21.72	552,530
Stamford	781,495	97.33	18.03	802,950
Sunderland	1,443,983	86.72	22.48	1,665,080
Winhall	5,203,249	59.57	27.42	8,734,560
Woodford	358,883	76.44	26.45	469,520
County Totals	47,378,800			57,591,290

**Equalized Education Grand List
Effective January 1, 2008**

Caledonia

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barnet	1,497,683	68.99	21.93	2,170,970
Burke	2,112,680	100.23	17.77	2,107,800
Danville	2,763,135	103.02	13.05	2,682,230
Groton	1,018,484	98.90	18.57	1,029,800
Hardwick	1,564,626	97.10	13.40	1,611,350
Kirby	243,049	44.01	20.31	552,210
Lyndon	2,770,554	85.70	17.38	3,232,720
Newark	908,274	109.18	14.93	831,910
Peacham	850,065	69.10	22.97	1,230,200
Ryegate	1,022,400	80.01	18.99	1,277,880
Sheffield	415,528	73.68	27.47	563,980
St. Johnsbury	3,407,670	68.34	25.48	4,986,600
Stannard	168,747	111.06	20.34	151,950
Sutton	536,586	62.66	28.01	856,350
Walden	826,603	101.25	14.26	816,400
Waterford	1,532,947	97.51	16.86	1,572,050
Wheelock	313,586	55.22	22.40	567,900
County Totals	21,952,617			26,242,300

Equalized Education Grand List
Effective January 1, 2008
Chittenden

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bolton	1,168,507	102.06	12.08	1,144,930
Buels Gore	28,072	117.78	10.73	23,830
Burlington	32,410,816	93.38	10.51	34,707,320
Charlotte	6,757,682	80.56	14.90	8,387,950
Colchester	13,493,318	73.01	13.00	18,481,770
Essex Jct.	10,011,500	102.08	7.95	9,807,560
Essex Town	12,555,009	102.27	7.95	12,275,830
Hinesburg	4,825,262	101.96	8.11	4,732,420
Huntington	1,733,161	96.11	8.61	1,803,320
Jericho	4,121,867	99.01	8.24	4,163,070
Jericho ID	1,286,798	99.26	8.24	1,296,390
Milton	10,035,773	105.54	10.19	9,508,980
Richmond	3,065,891	75.29	15.81	4,072,270
Shelburne	9,897,351	78.28	13.99	12,642,840
South Burlington	25,834,268	100.32	10.06	25,750,690
St. George	421,097	63.40	26.72	664,230
Underhill	2,940,988	101.73	6.15	2,890,850
Underhill ID	564,658	101.17	6.15	558,150
Westford	1,557,805	73.92	14.99	2,107,500
Williston	12,109,822	71.70	11.65	16,888,840
Winooski	4,369,473	104.60	9.53	4,177,330
County Totals	159,189,118			176,086,070

**Equalized Education Grand List
Effective January 1, 2008**

Essex

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Averill	421,146	126.83	30.69	332,050
Averys Gore	22,570	101.23	30.69	22,300
Bloomfield	190,397	68.18	32.06	279,260
Brighton	814,567	69.08	30.88	1,179,160
Brunswick	91,609	76.50	16.81	119,760
Canaan	528,760	66.40	30.05	796,320
Concord	1,061,443	89.49	19.34	1,186,160
East Haven	141,217	59.34	25.19	237,990
Ferdinand	132,714	108.89	30.69	121,880
Granby	127,128	76.23	15.98	166,770
Guildhall	275,509	82.22	26.12	335,100
Lemington	92,608	60.78	13.25	152,360
Lewis	75,084	102.31	30.69	73,390
Lunenburg	810,733	86.67	25.43	935,390
Maidstone	427,057	62.98	20.47	678,130
Norton	230,684	64.10	37.90	359,890
Victory	140,264	85.29	24.47	164,450
Warners Grant	1,905	101.17	30.69	1,880
Warren Gore	87,183	129.34	30.69	67,400
County Totals	5,672,578			7,209,640

Equalized Education Grand List
Effective January 1, 2008
Franklin

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bakersfield	724,558	66.20	16.91	1,094,550
Berkshire	702,308	65.07	25.64	1,079,310
Enosburg	1,976,566	108.47	9.76	1,822,250
Fairfax	3,488,308	94.12	8.10	3,706,300
Fairfield	1,144,386	71.68	20.05	1,596,510
Fletcher	1,043,698	86.38	12.58	1,208,310
Franklin	1,151,890	83.45	21.34	1,380,260
Georgia	4,678,944	105.20	11.08	4,447,550
Highgate	1,875,614	58.19	20.93	3,223,060
Montgomery	1,147,136	78.92	21.48	1,453,460
Richford	1,485,762	108.61	10.69	1,367,960
Sheldon	1,446,222	73.16	19.41	1,976,700
St. Albans City	3,617,868	74.33	16.87	4,867,050
St. Albans Town	4,294,813	56.66	23.84	7,579,610
Swanton	5,814,417	108.59	9.84	5,354,450
County Totals	34,592,490			42,157,330

**Equalized Education Grand List
Effective January 1, 2008
Grand Isle**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Alburgh	1,678,339	64.36	27.57	2,607,840
Grand Isle	1,713,921	54.81	21.46	3,127,000
Isle LaMotte	962,751	96.27	17.82	1,000,050
North Hero	2,609,271	97.32	16.14	2,681,200
South Hero	1,987,723	49.52	22.94	4,014,310
County Totals	8,952,005			13,430,400

**Equalized Education Grand List
Effective January 1, 2008**

Lamoille

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Belvidere	191,240	68.48	15.15	279,250
Cambridge	5,186,100	102.79	9.94	5,045,460
Eden	678,424	56.49	25.91	1,200,890
Elmore	1,306,660	93.81	14.64	1,392,890
Hyde Park	2,598,219	103.32	9.94	2,514,620
Johnson	1,486,751	76.72	18.99	1,937,960
Morristown	5,739,696	100.64	12.58	5,703,310
Stowe	18,999,892	89.13	11.07	21,317,600
Waterville	422,937	78.75	18.30	537,080
Wolcott	1,527,029	116.67	14.47	1,308,860
County Totals	38,136,948			41,237,920

**Equalized Education Grand List
Effective January 1, 2008**

Orange

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bradford	2,282,371	106.81	10.32	2,136,780
Braintree	803,126	82.88	20.42	969,030
Brookfield	1,603,692	108.75	16.25	1,474,670
Chelsea	1,074,494	94.22	12.47	1,140,380
Corinth	1,425,288	103.33	6.17	1,379,290
Fairlee	1,566,365	78.54	16.53	1,994,470
Newbury	1,763,366	87.94	21.67	2,005,300
Orange	627,122	85.04	18.96	737,450
Randolph	4,122,083	109.10	10.62	3,778,110
Strafford	1,895,564	114.36	11.61	1,657,510
Thetford	3,016,639	94.00	15.97	3,209,260
Topsham	516,424	51.45	32.47	1,003,690
Tunbridge	1,104,545	72.61	21.68	1,521,270
Vershire	621,507	83.23	13.82	746,770
Washington	996,642	106.48	12.59	935,950
Wells River	290,802	92.41	21.67	314,690
West Fairlee	607,267	95.21	12.27	637,810
Williamstown	2,083,034	93.34	17.74	2,231,640
County Totals	26,400,331			27,874,070

**Equalized Education Grand List
Effective January 1, 2008**

Orleans

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Albany	493,440	69.69	27.26	708,050
Barton	1,297,394	89.65	18.44	1,447,240
Brownington	400,946	58.89	31.37	680,820
Charleston	907,757	97.91	12.21	927,180
Coventry	643,115	71.03	28.07	905,390
Craftsbury	1,073,147	95.58	13.97	1,122,770
Derby	4,763,603	106.97	16.31	4,453,290
Glover	1,318,278	103.95	15.05	1,268,240
Greensboro	1,636,281	74.77	21.37	2,188,320
Holland	560,765	94.63	19.51	592,600
Irasburg	913,066	97.92	10.91	932,450
Jay	1,089,708	73.15	31.97	1,489,700
Lowell	791,744	109.53	16.34	722,860
Morgan	913,480	46.53	25.08	1,963,140
Newport City	2,487,759	89.23	16.70	2,787,960
Newport Town	1,274,001	76.96	19.84	1,655,380
Orleans ID.	433,594	94.67	18.44	457,990
Troy	1,041,993	86.56	17.45	1,203,710
Westfield	335,088	52.47	27.41	638,660
Westmore	1,345,173	102.52	12.13	1,312,150
County Totals	23,720,332			27,457,900

**Equalized Education Grand List
Effective January 1, 2008**

Rutland

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Benson	882,229	95.94	21.97	919,540
Brandon	1,867,791	60.41	27.53	3,091,620
Castleton	4,255,580	87.66	15.36	4,854,880
Chittenden	1,176,915	70.25	18.03	1,675,310
Clarendon	1,413,886	60.20	26.91	2,348,820
Danby	1,767,207	105.44	12.67	1,676,070
Fair Haven	1,064,121	67.11	22.86	1,585,520
Hubbardton	1,182,719	102.64	10.70	1,152,320
Ira	312,478	83.25	21.37	375,370
Killington	6,712,627	71.24	14.90	9,422,700
Mendon	1,782,640	95.56	12.34	1,865,500
Middletown Springs	830,927	99.63	16.93	834,010
Mount Holly	1,764,152	65.20	24.34	2,705,690
Mount Tabor	223,074	103.61	13.31	215,310
Pawlet	1,991,200	103.31	10.60	1,927,460
Pittsfield	863,408	77.56	24.69	1,113,170
Pittsford	3,155,199	101.66	9.79	3,103,800
Poultney	2,782,413	81.10	19.06	3,430,740
Proctor	1,226,579	106.69	8.75	1,149,640
Rutland City	9,583,285	91.56	16.34	10,466,550
Rutland Town	3,952,413	60.03	17.27	6,583,970
Shrewsbury	1,013,318	71.64	18.84	1,414,450
Sudbury	486,894	57.95	26.49	840,250
Tinmouth	395,491	54.69	22.11	723,140
Wallingford	2,339,336	107.61	13.74	2,173,980
Wells	1,784,261	95.54	12.65	1,867,530
West Haven	286,570	107.57	6.87	266,400
West Rutland	1,061,990	62.49	18.71	1,699,470
County Totals	56,158,703			69,483,210

Equalized Education Grand List

Effective January 1, 2008

Washington

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barre City	4,516,551	95.91	13.62	4,708,930
Barre Town	5,690,296	87.48	12.17	6,504,830
Berlin	2,226,157	58.97	33.19	3,775,160
Cabot	1,442,749	99.87	12.92	1,444,600
Calais	1,726,713	103.18	7.07	1,673,440
Duxbury	1,445,693	107.17	10.53	1,348,910
East Montpelier	1,563,603	57.55	19.90	2,717,160
Fayston	2,782,979	76.28	18.75	3,648,350
Marshfield	1,121,632	91.09	16.60	1,231,390
Middlesex	1,451,518	78.91	16.79	1,839,390
Montpelier	5,070,016	63.66	17.14	7,964,190
Moretown	1,595,993	83.83	17.91	1,903,910
Northfield	2,657,015	84.23	18.34	3,154,310
Plainfield	788,627	71.60	16.73	1,101,490
Roxbury	536,227	77.20	20.68	694,580
Waitsfield	3,573,561	106.58	11.78	3,352,880
Warren	3,574,900	47.10	22.68	7,589,840
Waterbury	3,951,255	62.60	13.71	6,311,780
Woodbury	1,247,922	107.32	12.03	1,162,760
Worcester	862,712	111.92	21.54	770,860
County Totals	47,826,119			62,898,760

Equalized Education Grand List**Effective January 1, 2008****Windham**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Athens	236,566	72.80	24.22	324,950
Brattleboro	9,985,915	95.40	12.61	10,466,990
Brookline	607,581	107.87	10.72	563,230
Dover	7,483,252	74.57	17.25	10,035,220
Dummerston	2,439,750	102.59	6.14	2,378,180
Grafton	1,215,259	75.07	20.55	1,618,740
Guilford	1,924,967	85.89	16.46	2,241,300
Halifax	1,159,327	105.89	15.00	1,094,820
Jamaica	1,297,180	48.86	33.42	2,654,730
Londonderry	2,697,291	64.24	25.81	4,199,040
Marlboro	1,250,625	88.80	14.51	1,408,420
Newfane	2,509,572	103.00	14.32	2,436,460
Putney	2,153,718	93.54	17.88	2,302,550
Rockingham	4,407,201	104.65	14.09	4,211,460
Somerset	52,064	130.85	16.98	39,790
Stratton	9,960,346	101.03	8.21	9,858,550
Townshend	1,806,049	106.98	11.35	1,688,250
Vernon	1,289,202	68.33	11.33	1,886,710
Wardsboro	1,246,927	74.29	21.44	1,678,430
Westminster	2,431,540	91.74	14.37	2,650,410
Whitingham	1,769,609	76.86	23.09	2,302,450
Wilmington	3,651,246	53.29	29.49	6,851,790
Windham	842,393	97.60	8.30	863,080
County Totals	62,417,580			73,755,550

**Equalized Education Grand List
Effective January 1, 2008
Windsor**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Andover	817,750	62.64	37.88	1,305,450
Baltimore	185,378	106.88	22.66	173,440
Barnard	3,402,545	103.38	10.97	3,291,200
Bethel	1,944,087	104.30	7.65	1,863,890
Bridgewater	1,832,555	93.21	6.04	1,966,150
Cavendish	2,354,441	100.45	13.67	2,343,860
Chester	2,043,503	56.82	26.77	3,596,140
Hartford	14,091,398	98.14	10.11	14,359,060
Hartland	4,182,097	99.42	11.13	4,206,550
Ludlow	15,163,877	96.49	13.84	15,715,910
Norwich	6,450,320	100.27	9.42	6,432,790
Plymouth	2,314,311	74.29	23.54	3,115,390
Pomfret	1,433,390	61.48	24.90	2,331,590
Reading	1,100,944	74.38	17.75	1,480,060
Rochester	1,192,885	78.25	20.87	1,524,480
Royalton	1,353,184	56.66	25.20	2,388,100
Sharon	1,073,462	69.91	18.82	1,535,510
Springfield	6,310,084	107.56	10.76	5,866,500
Stockbridge	1,083,351	98.80	12.47	1,096,470
Weathersfield	1,517,067	53.01	32.54	2,861,730
West Windsor	3,181,893	106.99	15.79	2,973,990
Weston	1,934,321	94.78	20.05	2,040,790
Windsor	1,519,587	61.76	23.84	2,460,410
Woodstock	8,272,777	95.39	10.26	8,672,310
County Totals	84,755,207			93,601,770

STATE TOTALS

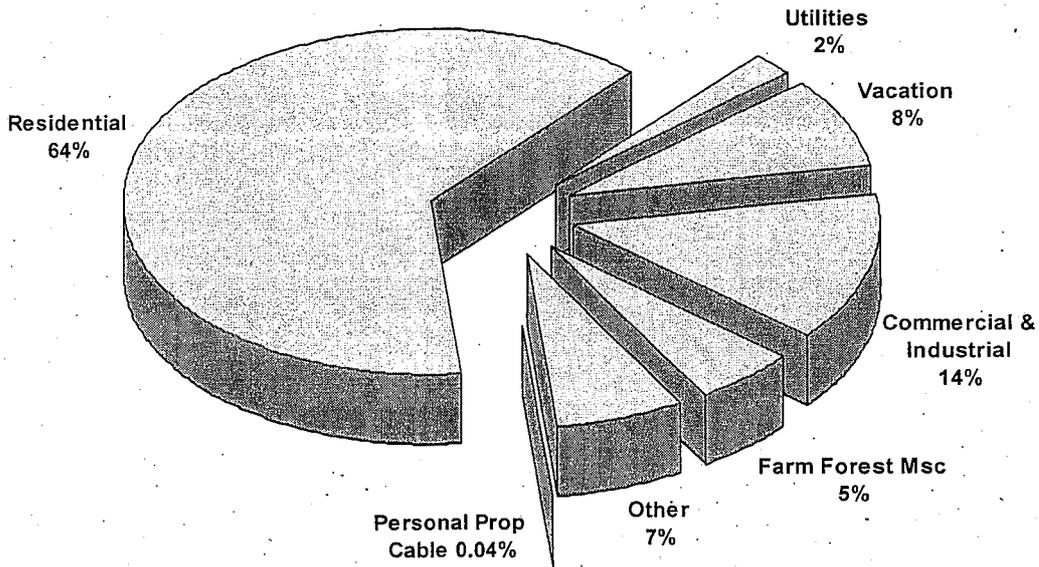
651,948,434

757,742,330

**2007 Summary of Listed Values and
Equalized Education Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	144,239	27,263,416,711	31,443,440,198
R2	47,185	12,952,797,564	15,228,359,711
MHU	11,458	255,657,103	299,677,369
MHL	10,218	837,815,476	982,177,815
V1	18,130	3,293,778,656	4,081,687,501
V2	8,639	1,891,583,137	2,258,167,416
COMM	14,503	7,107,150,332	8,265,922,482
CMA	2,052	959,011,072	1,048,757,823
IND	898	1,048,244,792	1,200,897,261
UE	772	1,423,420,612	1,528,860,289
UO	189	111,263,219	127,481,560
FRM	2,864	761,468,986	893,622,997
OTH	18,144	4,595,452,944	5,221,814,071
WOOD	8,929	569,879,724	666,461,672
MISC	32,053	2,066,326,714	2,469,257,248
CABLE		57,643,212	57,643,212
INVENTORY		Exempt	Exempt
MACH and EQUIP		Exempt	Exempt
STATE TOTALS:	320,273	65,194,910,254	75,774,228,625

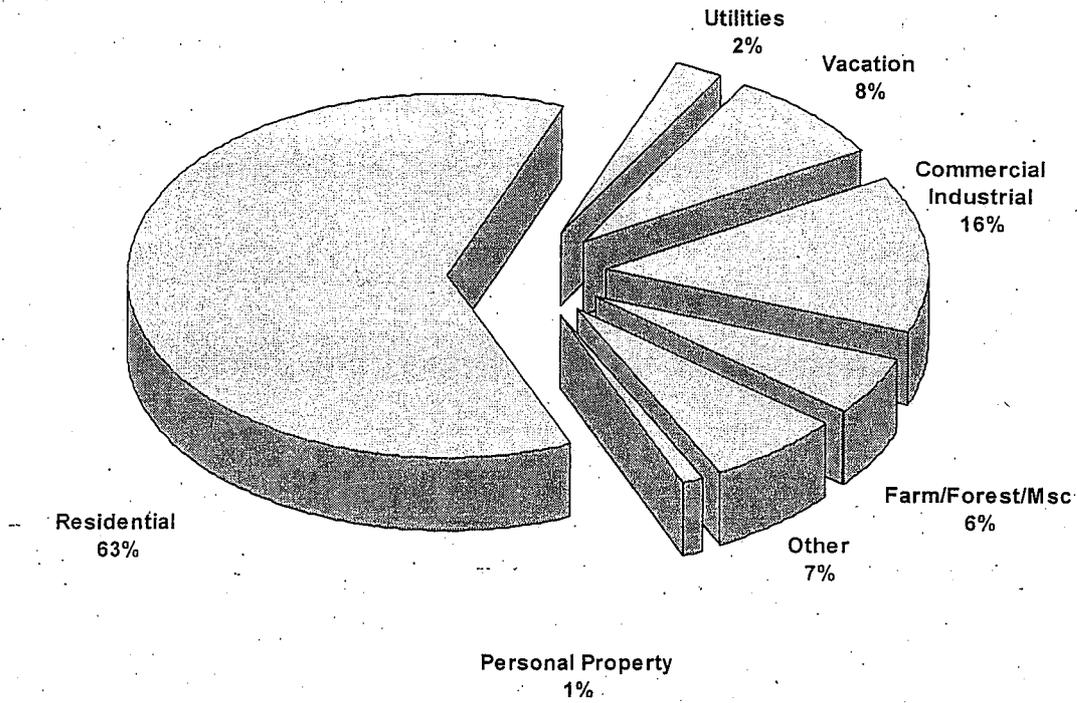
2007 Summary of Education Equalized Values



**2007 Summary of Listed Values and
Equalized Municipal Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	144,239	27,256,589,153	31,433,952,561
R2	47,185	12,938,985,711	15,213,422,018
MHU	11,458	254,969,204	298,899,747
MHL	10,218	836,409,876	980,477,632
V1	18,130	3,293,708,656	4,081,585,588
V2	8,639	1,890,928,637	2,257,527,521
COMM	14,503	7,219,952,326	8,400,056,295
CMA	2,052	1,001,661,806	1,092,002,621
IND	898	1,084,200,990	1,234,268,170
UE	772	1,697,820,612	1,764,801,819
UO	189	111,263,219	127,481,560
FRM	2,864	750,625,119	881,785,718
OTH	18,144	4,594,498,564	5,220,580,466
WOOD	8,929	569,335,224	665,800,084
MISC	32,053	2,060,281,770	2,462,014,936
CABLE		22,875,369	22,875,369
INVENTORY		87,732,381	87,732,381
MACH and EQUIP		730,541,248	730,541,248
STATE TOTALS:	320,273	66,402,379,865	76,955,805,735

2007 Summary of Municipal Equalized Values



2007 Statutory Exemptions

The lists that follow contain the number and values of properties exempt from property taxation by law. By statute, several types of properties are exempt including property owned by the United States, state and municipal government owned properties; organizations chartered by act of Congress including veterans' organizations, the Red Cross, Boy and Girl Scout organizations. Also covered under this statute is real and personal estate used for public, pious, and charitable uses; property held by and for the benefit of college fraternities and societies; property owned and occupied by a Young Men's or a Women's Christian Association; land and buildings used for cemetery purposes; grounds and property owned by agricultural societies so long as the same are used annually for agricultural fairs.

Towns should list their statutorily exempt properties in the grand list using a fair market value assessment. In some few instances towns have failed to provide any value for their exempt properties. Determining the market value of exempt property is often difficult. Most exempt properties have a specific public use. Because the use defines the nature of the construction, the resulting structure (independent of the land) may have relatively little marketable value if offered publicly for sale.

**2007 Statutory Exemptions
Count and Total Value**

Addison

Town Name	Property Count	Total Value
Addison	22	7,604,400
Bridport	14	4,680,400
Bristol	116	30,660,600
Cornwall	13	2,842,400
Ferrisburgh	34	0
Goshen	4	174,800
Granville	8	0
Hancock	9	81,889
Leicester	0	0
Lincoln	2	408,300
Middlebury	179	11,466,100
Monkton	22	610,600
New Haven	21	0
Orwell	25	1,143,400
Panton	8	1,044,800
Ripton	43	10,048,500
Salisbury	17	7,059,100
Shoreham	33	731,900
Starksboro	35	1,979,100
Vergennes	5	164,300
Waltham	3	0
Weybridge	13	219,900
Whiting	11	10,700
County Totals	637	\$80,931,189

**2007 Statutory Exemptions
Count and Total Value
Bennington**

Town Name	Property Count	Total Value
Arlington	28	18,421,900
Bennington	133	20,409,850
Dorset	44	17,739,900
Glastenbury	0	0
Landgrove	20	2,314,000
Manchester	61	40,212,500
North Bennington	19	1,501,000
Peru	14	1,001,700
Pownal	57	7,311,100
Readsboro	40	251,000
Rupert	16	5,109,300
Sandgate	7	0
Searsburg	1	0
Shaftsbury	7	788,300
Shaftsbury ID	2	0
Stamford	11	3,675,000
Sunderland	11	1,577,700
Winhall	91	15,202,000
Woodford	27	329,400
County Totals	589	\$135,844,650

**2007 Statutory Exemptions
Count and Total Value
Caledonia**

Town Name	Property Count	Total Value
Barnet	43	8,167,900
Burke	28	13,333,600
Danville	39	11,239,400
Groton	40	1,429,500
Hardwick	61	20,018,600
Kirby	5	226,100
Lyndon	123	33,336,900
Newark	4	899,900
Peacham	0	0
Ryegate	15	956,700
Sheffield	11	3,553,390
St. Johnsbury	148	82,742,200
Stannard	1	0
Sutton	8	954,100
Walden	9	8,391,600
Waterford	7	0
Wheelock	7	637,500
County Totals	549	\$185,887,390

**2007 Statutory Exemptions
Count and Total Value
Chittenden**

Town Name	Property Count	Total Value
Bolton	1	0
Buels Gore	0	0
Burlington	439	1,646,220,697
Charlotte	25	8,605,700
Colchester	158	18,122,800
Essex Jct.	57	108,066,400
Essex Town	81	84,982,000
Hinesburg	39	12,556,300
Huntington	14	3,067,600
Jericho	29	9,460,600
Jericho ID	11	4,410,900
Milton	70	23,548,170
Richmond	21	5,785,800
Shelburne	76	40,583,700
South Burlington	109	37,149,100
St. George	4	316,300
Underhill	31	14,437,600
Underhill ID	9	2,617,800
Westford	21	3,813,700
Williston	98	33,397,000
Winooski	33	0
County Totals	1,326	\$2,057,142,167

**2007 Statutory Exemptions
Count and Total Value**

Essex

Town Name	Property Count	Total Value
Averill	0	0
Averys Gore	0	0
Bloomfield	18	1,096,800
Brighton	34	990,300
Brunswick	12	465,200
Canaan	32	1,763,200
Concord	31	3,900,100
East Haven	10	738,500
Ferdinand	3	128,100
Granby	9	647,700
Guildhall	16	989,400
Lemington	0	0
Lewis	1	0
Lunenburg	8	12,200
Maidstone	6	183,100
Norton	9	0
Victory	9	394,900
Warners Grant	0	0
Warren Gore	0	0
County Totals	198	\$11,309,500

**2007 Statutory Exemptions
Count and Total Value**

Franklin

Town Name	Property Count	Total Value
Bakersfield	19	0
Berkshire	13	240,800
Enosburg	56	0
Fairfax	39	765,700
Fairfield	3	298,400
Fletcher	18	2,125,400
Franklin	18	2,382,160
Georgia	25	9,852,800
Highgate	33	8,701,902
Montgomery	24	433,600
Richford	63	33,838,200
Sheldon	19	0
St. Albans City	60	1,951,400
St. Albans Town	9	7,404,000
Swanton	70	5,303,300
County Totals	469	\$73,297,662

**2007 Statutory Exemptions
Count and Total Value
Grand Isle**

Town Name	Property Count	Total Value
Alburgh	42	90,400
Grand Isle	22	1,037,900
Isle LaMotte	16	4,154,800
North Hero	21	12,147,700
South Hero	23	5,370,300
County Totals	124	\$22,801,100

**2007 Statutory Exemptions
Count and Total Value
Lamoille**

Town Name	Property Count	Total Value
Belvidere	11	31,600
Cambridge	43	22,838,100
Eden	19	2,893,900
Elmore	8	1,632,000
Hyde Park	37	1,898,200
Johnson	54	1,651,400
Morristown	70	35,998,700
Stowe	148	29,958,400
Waterville	7	0
Wolcott	26	4,757,800
County Totals	423	\$101,660,100

**2007 Statutory Exemptions
Count and Total Value**

Orange

Town Name	Property Count	Total Value
Bradford	42	4,589,800
Braintree	6	0
Brookfield	14	95,000
Chelsea	26	1,745,900
Corinth	20	515,600
Fairlee	23	11,613,600
Newbury	46	7,913,400
Orange	16	3,676,800
Randolph	79	8,252,900
Strafford	16	1,710,000
Thetford	50	5,797,410
Topsham	6	57,200
Tunbridge	13	5,177,100
Vershire	8	3,531,200
Washington	21	3,599,900
Wells River	19	6,379,500
West Fairlee	17	92,600
Williamstown	24	8,050,500
County Totals	446	\$72,798,410

**2007 Statutory Exemptions
Count and Total Value**

Orleans

Town Name	Property Count	Total Value
Albany	17	3,163,900
Barton	42	14,246,500
Brownington	12	0
Charleston	19	2,616,200
Coventry	14	0
Craftsbury	41	6,416,800
Derby	70	30,900,300
Glover	20	3,821,200
Greensboro	13	0
Holland	6	866,100
Irasburg	21	626,700
Jay	2	210,500
Lowell	19	2,770,400
Morgan	13	461,700
Newport City	64	38,702,600
Newport Town	17	2,198,500
Orleans ID	16	5,375,700
Troy	47	3,832,100
Westfield	13	614,700
Westmore	22	6,629,900
County Totals	488	\$123,453,800

**2007 Statutory Exemptions
Count and Total Value**

Rutland

Town Name	Property Count	Total Value
Benson	13	11,000
Brandon	54	10,055,000
Castleton	62	71,008,300
Chittenden	31	318,100
Clarendon	16	683,600
Danby	29	467,800
Fair Haven	61	18,970,700
Hubbardton	16	930,500
Ira	5	536,300
Killington	0	0
Mendon	31	4,033,100
Middletown Springs	12	2,506,400
Mount Holly	21	326,016
Mount Tabor	6	0
Pawlet	18	5,539,380
Pittsfield	9	0
Pittsford	40	11,081,700
Poultney	29	78,496,400
Proctor	43	20,260,000
Rutland City	173	225,263,900
Rutland Town	37	8,084,200
Shrewsbury	19	4,532,700
Sudbury	10	1,076,000
Tinmouth	8	0
Wallingford	34	12,227,700
Wells	11	2,049,500
West Haven	4	0
West Rutland	36	9,019,800
County Totals	828	\$487,478,096

**2007 Statutory Exemptions
Count and Total Value
Washington**

Town Name	Property Count	Total Value
Barre City	141	109,469,018
Barre Town	115	83,448,200
Berlin	38	20,104,000
Cabot	25	410,400
Calais	21	2,383,100
Duxbury	15	22,718,400
East Montpelier	32	0
Fayston	19	5,075,600
Marshfield	31	9,459,500
Middlesex	15	53,500
Montpelier	30	18,917,100
Moretown	24	1,439,300
Northfield	90	150,879,591
Plainfield	29	4,835,500
Roxbury	9	19,900
Waitsfield	31	9,211,200
Warren	42	4,092,448
Waterbury	57	11,947,400
Woodbury	17	0
Worcester	12	3,275,100
County Totals	793	\$457,739,257

**2007 Statutory Exemptions
Count and Total Value
Windham**

Town Name	Property Count	Total Value
Athens	10	757,600
Brattleboro	207	157,339,900
Brookline	9	431,140
Dover	27	11,291,120
Dummerston	21	6,932,700
Grafton	11	3,739,100
Guilford	10	416,640
Halifax	18	2,295,160
Jamaica	24	1,490,100
Londonderry	32	3,496,200
Marlboro	13	1,809,000
Newfane	35	8,012,100
Putney	45	32,106,300
Rockingham	123	40,857,000
Somerset	0	0
Stratton	15	18,947,700
Townshend	35	16,784,000
Vernon	23	0
Wardsboro	23	4,338,200
Westminster	28	38,473,600
Whitingham	23	4,360,200
Wilmington	63	578,900
Windham	11	1,731,100
County Totals	806	\$356,187,760

**2007 Statutory Exemptions
Count and Total Value
Windsor**

Town Name	Property Count	Total Value
Andover	20	1,510,300
Baltimore	2	127,900
Barnard	32	498,670
Bethel	46	8,161,500
Bridgewater	17	3,663,400
Cavendish	27	6,911,735
Chester	46	16,593,300
Hartford	209	89,415,800
Hartland	32	4,885,600
Ludlow	73	32,734,400
Norwich	52	36,283,100
Plymouth	10	1,120,425
Pomfret	13	3,933,900
Reading	23	4,577,200
Rochester	27	30,900
Royalton	44	558,100
Sharon	21	1,279,179
Springfield	117	113,365,100
Stockbridge	37	1,172,800
Weathersfield	30	2,656,900
West Windsor	20	7,371,600
Weston	21	1,684,600
Windsor	36	15,099,395
Woodstock	70	52,615,600
County Totals	1,025	\$406,251,404

STATE TOTALS: 8,701 \$4,572,782,485

2007 Education Homestead and Non-Residential Grand List

The data that follows shows the breakdown, by county and town, between the homestead grand list and the non-residential grand list. Homestead property is defined as the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile. Non-residential property is all other real property.

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Addison

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Addison	1,116,620	764,983	1,881,603	59.3	40.7
Bridport	570,841	335,227	906,068	63.0	37.0
Bristol	1,768,429	909,698	2,678,127	66.0	34.0
Cornwall	879,961	439,103	1,319,064	66.7	33.3
Ferrisburgh	2,204,385	2,114,418	4,318,803	51.0	49.0
Goshen	85,937	101,986	187,923	45.7	54.3
Granville	103,199	184,317	287,516	35.9	64.1
Hancock	87,352	105,795	193,147	45.2	54.8
Leicester	867,578	892,528	1,760,106	49.3	50.7
Lincoln	736,812	427,853	1,164,665	63.3	36.7
Middlebury	3,074,330	3,286,708	6,361,038	48.3	51.7
Monkton	1,280,799	396,975	1,677,774	76.3	23.7
New Haven	1,038,238	656,447	1,694,685	61.3	38.7
Orwell	652,210	337,947	990,157	65.9	34.1
Panton	509,447	272,748	782,195	65.1	34.9
Ripton	339,007	171,029	510,036	66.5	33.5
Salisbury	646,355	797,824	1,444,179	44.8	55.2
Shoreham	828,286	449,794	1,278,080	64.8	35.2
Starksboro	1,014,009	487,728	1,501,737	67.5	32.5
Vergennes	1,196,568	796,379	1,992,947	60.0	40.0
Waltham	328,223	99,305	427,528	76.8	23.2
Weybridge	796,224	392,554	1,188,778	67.0	33.0
Whiting	185,919	63,533	249,452	74.5	25.5
County Totals	20,310,729	14,484,879	34,795,608	58.4	41.6

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Bennington

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Arlington	1,595,261	1,456,786	3,052,047	52.3	47.7
Bennington	4,055,882	4,394,242	8,450,124	48.0	52.0
Dorset	2,893,796	4,256,024	7,149,820	40.5	59.5
Glastenbury	1,883	19,719	21,602	8.7	91.3
Landgrove	243,515	483,790	727,305	33.5	66.5
Manchester	4,265,062	7,211,672	11,476,734	37.2	62.8
North Bennington	312,546	285,419	597,965	52.3	47.7
Peru	256,387	1,208,676	1,465,063	17.5	82.5
Pownal	1,297,820	729,740	2,027,560	64.0	36.0
Readsboro	217,006	300,769	517,775	41.9	58.1
Rupert	459,224	471,543	930,767	49.3	50.7
Sandgate	237,103	374,575	611,678	38.8	61.2
Searsburg	24,233	179,803	204,036	11.9	88.1
Shaftsbury	1,297,416	698,927	1,996,343	65.0	35.0
Shaftsbury ID	273,448	88,923	362,371	75.5	24.5
Stamford	527,336	254,159	781,495	67.5	32.5
Sunderland	719,853	724,130	1,443,983	49.9	50.1
Winhall	504,140	4,699,109	5,203,249	9.7	90.3
Woodford	149,423	209,460	358,883	41.6	58.4
County Totals	19,331,334	28,047,466	47,378,800	40.8	59.2

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Caledonia

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Barnet	623,129	874,554	1,497,683	41.6	58.4
Burke	937,261	1,175,419	2,112,680	44.4	55.6
Danville	1,494,875	1,268,260	2,763,135	54.1	45.9
Groton	460,388	558,096	1,018,484	45.2	54.8
Hardwick	999,979	564,647	1,564,626	63.9	36.1
Kirby	141,205	101,844	243,049	58.1	41.9
Lyndon	1,751,507	1,019,047	2,770,554	63.2	36.8
Newark	342,929	565,345	908,274	37.8	62.2
Peacham	448,951	401,114	850,065	52.8	47.2
Ryegate	409,395	613,005	1,022,400	40.0	60.0
Sheffield	209,912	205,615	415,527	50.5	49.5
St. Johnsbury	1,446,178	1,961,492	3,407,670	42.4	57.6
Stannard	86,544	82,203	168,747	51.3	48.7
Sutton	331,850	204,736	536,586	61.8	38.2
Walden	420,903	405,700	826,603	50.9	49.1
Waterford	894,786	638,161	1,532,947	58.4	41.6
Wheelock	208,045	105,541	313,586	66.3	33.7
County Totals	11,207,837	10,744,779	21,952,616	51.1	48.9

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Chittenden

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Bolton	617,905	550,602	1,168,507	52.9	47.1
Buels Gore	10,939	17,133	28,072	39.0	61.0
Burlington	15,313,194	17,097,622	32,410,816	47.2	52.8
Charlotte	5,021,546	1,736,136	6,757,682	74.3	25.7
Colchester	8,010,253	5,483,065	13,493,318	59.4	40.6
Essex Jct.	6,390,755	3,620,745	10,011,500	63.8	36.2
Essex Town	8,955,522	3,599,487	12,555,009	71.3	28.7
Hinesburg	3,496,847	1,328,415	4,825,262	72.5	27.5
Huntington	1,359,922	373,238	1,733,160	78.5	21.5
Jericho	3,483,891	637,976	4,121,867	84.5	15.5
Jericho_ID	1,065,503	221,295	1,286,798	82.8	17.2
Milton	7,077,387	2,958,386	10,035,773	70.5	29.5
Richmond	2,335,565	730,326	3,065,891	76.2	23.8
Shelburne	6,225,728	3,671,623	9,897,351	62.9	37.1
South Burlington	13,756,116	12,078,152	25,834,268	53.2	46.8
St. George	285,574	135,523	421,097	67.8	32.2
Underhill	2,455,472	485,516	2,940,988	83.5	16.5
Underhill ID	476,818	87,840	564,658	84.4	15.6
Westford	1,236,195	321,610	1,557,805	79.4	20.6
Williston	5,918,498	6,191,323	12,109,821	48.9	51.1
Winooski	2,183,645	2,185,828	4,369,473	50.0	50.0
County Totals	95,677,275	63,511,841	159,189,116	60.1	39.9

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Essex

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Averill	22,884	398,262	421,146	5.4	94.6
Averys Gore	0	22,570	22,570	0.0	100.0
Bloomfield	57,644	132,753	190,397	30.3	69.7
Brighton	291,797	522,770	814,567	35.8	64.2
Brunswick	36,941	54,668	91,609	40.3	59.7
Canaan	251,203	277,557	528,760	47.5	52.5
Concord	417,076	644,367	1,061,443	39.3	60.7
East Haven	74,449	66,768	141,217	52.7	47.3
Ferdinand	17,094	115,620	132,714	12.9	87.1
Granby	19,058	108,070	127,128	15.0	85.0
Guildhall	131,934	143,575	275,509	47.9	52.1
Lemington	37,700	54,908	92,608	40.7	59.3
Lewis	0	75,084	75,084	0.0	100.0
Lunenburg	357,968	452,765	810,733	44.2	55.8
Maidstone	99,961	327,095	427,056	23.4	76.6
Norton	54,010	176,674	230,684	23.4	76.6
Victory	33,145	107,119	140,264	23.6	76.4
Warners Grant	0	1,905	1,905	0.0	100.0
Warren Gore	4,028	83,155	87,183	4.6	95.4
County Totals	1,906,892	3,765,685	5,672,577	33.6	66.4

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Franklin

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Bakersfield	513,664	210,894	724,558	70.9	29.1
Berkshire	496,638	205,670	702,308	70.7	29.3
Enosburg	1,133,014	843,552	1,976,566	57.3	42.7
Fairfax	2,646,125	842,183	3,488,308	75.9	24.1
Fairfield	845,093	299,293	1,144,386	73.8	26.2
Fletcher	809,034	234,664	1,043,698	77.5	22.5
Franklin	677,674	474,217	1,151,891	58.8	41.2
Georgia	3,362,358	1,316,587	4,678,945	71.9	28.1
Highgate	1,030,748	844,866	1,875,614	55.0	45.0
Montgomery	567,965	579,171	1,147,136	49.5	50.5
Richford	801,129	684,633	1,485,762	53.9	46.1
Sheldon	773,889	672,333	1,446,222	53.5	46.5
St. Albans City	1,745,151	1,872,717	3,617,868	48.2	51.8
St. Albans Town	2,115,675	2,179,138	4,294,813	49.3	50.7
Swanton	3,628,547	2,185,870	5,814,417	62.4	37.6
County Totals	21,146,704	13,445,788	34,592,492	61.1	38.9

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Grand Isle

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Alburgh	761,562	916,777	1,678,339	45.4	54.6
Grand Isle	1,011,794	702,127	1,713,921	59.0	41.0
Isle LaMotte	318,221	644,530	962,751	33.1	66.9
North Hero	927,856	1,681,415	2,609,271	35.6	64.4
South Hero	1,033,812	953,911	1,987,723	52.0	48.0
County Totals	4,053,245	4,898,760	8,952,005	45.3	54.7

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Lamoille

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Belvidere	104,369	86,872	191,241	54.6	45.4
Cambridge	2,177,272	3,008,827	5,186,099	42.0	58.0
Eden	346,033	332,391	678,424	51.0	49.0
Elmore	755,177	551,483	1,306,660	57.8	42.2
Hyde Park	1,746,437	851,782	2,598,219	67.2	32.8
Johnson	817,161	669,590	1,486,751	55.0	45.0
Morristown	3,080,495	2,659,201	5,739,696	53.7	46.3
Stowe	5,330,093	13,669,799	18,999,892	28.1	71.9
Waterville	316,283	106,654	422,937	74.8	25.2
Wolcott	939,702	587,327	1,527,029	61.5	38.5
County Totals	15,613,022	22,523,926	38,136,948	40.9	59.1

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Orange

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Bradford	1,280,842	1,001,529	2,282,371	56.1	43.9
Braintree	545,860	257,266	803,126	68.0	32.0
Brookfield	922,805	680,887	1,603,692	57.5	42.5
Chelsea	628,077	446,417	1,074,494	58.5	41.5
Corinth	797,861	627,427	1,425,288	56.0	44.0
Fairlee	599,188	967,177	1,566,365	38.3	61.7
Newbury	919,291	844,076	1,763,367	52.1	47.9
Orange	435,199	191,923	627,122	69.4	30.6
Randolph	2,396,168	1,725,915	4,122,083	58.1	41.9
Strafford	1,107,776	787,788	1,895,564	58.4	41.6
Thetford	2,060,423	956,216	3,016,639	68.3	31.7
Topsham	305,415	211,009	516,424	59.1	40.9
Tunbridge	655,270	449,276	1,104,546	59.3	40.7
Vershire	325,331	296,176	621,507	52.3	47.7
Washington	624,600	372,042	996,642	62.7	37.3
Wells River	114,846	175,956	290,802	39.5	60.5
West Fairlee	293,603	313,664	607,267	48.3	51.7
Williamstown	1,408,544	674,489	2,083,033	67.6	32.4
County Totals	15,421,099	10,979,233	26,400,332	58.4	41.6

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Orleans

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Albany	283,468	209,972	493,440	57.4	42.6
Barton	644,375	653,019	1,297,394	49.7	50.3
Brownington	0	400,946	400,946	0.0	100.0
Charleston	446,120	461,637	907,757	49.1	50.9
Coventry	331,571	311,544	643,115	51.6	48.4
Craftsbury	611,489	461,658	1,073,147	57.0	43.0
Derby	2,518,785	2,244,818	4,763,603	52.9	47.1
Glover	596,674	721,604	1,318,278	45.3	54.7
Greensboro	358,497	1,277,784	1,636,281	21.9	78.1
Holland	289,425	271,340	560,765	51.6	48.4
Irasburg	557,745	355,321	913,066	61.1	38.9
Jay	134,374	955,334	1,089,708	12.3	87.7
Lowell	382,862	408,882	791,744	48.4	51.6
Morgan	310,377	603,103	913,480	34.0	66.0
Newport City	1,088,877	1,398,882	2,487,759	43.8	56.2
Newport Town	729,866	544,135	1,274,001	57.3	42.7
Orleans ID	214,701	218,894	433,595	49.5	50.5
Troy	576,240	465,753	1,041,993	55.3	44.7
Westfield	158,352	176,737	335,089	47.3	52.7
Westmore	354,792	990,381	1,345,173	26.4	73.6
County Totals	10,588,590	13,131,744	23,720,334	44.6	55.4

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Rutland

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Benson	478,774	403,455	882,229	54.3	45.7
Brandon	1,086,950	780,841	1,867,791	58.2	41.8
Castleton	1,842,403	2,413,177	4,255,580	43.3	56.7
Chittenden	714,528	462,387	1,176,915	60.7	39.3
Clarendon	883,050	530,836	1,413,886	62.5	37.5
Danby	897,318	869,889	1,767,207	50.8	49.2
Fair Haven	595,257	468,864	1,064,121	55.9	44.1
Hubbardton	457,107	725,612	1,182,719	38.6	61.4
Ira	208,611	103,867	312,478	66.8	33.2
Killington	583,012	6,129,614	6,712,626	8.7	91.3
Mendon	933,132	849,508	1,782,640	52.3	47.7
Middletown Springs	529,890	301,037	830,927	63.8	36.2
Mount Holly	713,723	1,050,429	1,764,152	40.5	59.5
Mount Tabor	104,430	118,644	223,074	46.8	53.2
Pawlet	1,106,112	885,089	1,991,201	55.5	44.5
Pittsfield	322,818	540,590	863,408	37.4	62.6
Pittsford	1,777,862	1,377,337	3,155,199	56.3	43.7
Poultney	1,159,817	1,622,595	2,782,412	41.7	58.3
Proctor	857,774	368,805	1,226,579	69.9	30.1
Rutland City	4,898,102	4,685,183	9,583,285	51.1	48.9
Rutland Town	1,841,726	2,110,687	3,952,413	46.6	53.4
Shrewsbury	647,320	365,998	1,013,318	63.9	36.1
Sudbury	262,965	223,928	486,893	54.0	46.0
Tinmouth	218,201	177,290	395,491	55.2	44.8
Wallingford	1,494,393	844,944	2,339,337	63.9	36.1
Wells	706,522	1,077,739	1,784,261	39.6	60.4
West Haven	155,214	131,356	286,570	54.2	45.8
West Rutland	594,870	467,120	1,061,990	56.0	44.0
County Totals	26,071,881	30,086,821	56,158,702	46.4	53.6

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Washington

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Barre City	2,405,681	2,110,870	4,516,551	53.3	46.7
Barre Town	4,175,607	1,514,689	5,690,296	73.4	26.6
Berlin	781,342	1,444,815	2,226,157	35.1	64.9
Cabot	779,541	663,208	1,442,749	54.0	46.0
Calais	1,217,421	509,292	1,726,713	70.5	29.5
Duxbury	899,483	546,210	1,445,693	62.2	37.8
East Montpelier	1,134,821	428,782	1,563,603	72.6	27.4
Fayston	1,147,007	1,635,972	2,782,979	41.2	58.8
Marshfield	814,034	307,599	1,121,633	72.6	27.4
Middlesex	1,041,824	409,694	1,451,518	71.8	28.2
Montpelier	2,647,977	2,422,039	5,070,016	52.2	47.8
Moretown	965,569	630,424	1,595,993	60.5	39.5
Northfield	1,633,243	1,023,772	2,657,015	61.5	38.5
Plainfield	581,524	207,103	788,627	73.7	26.3
Roxbury	255,945	280,281	536,226	47.7	52.3
Waitsfield	1,709,133	1,864,428	3,573,561	47.8	52.2
Warren	914,484	2,660,416	3,574,900	25.6	74.4
Waterbury	2,353,971	1,597,284	3,951,255	59.6	40.4
Woodbury	607,923	639,999	1,247,922	48.7	51.3
Worcester	629,821	232,891	862,712	73.0	27.0
County Totals	26,696,351	21,129,768	47,826,119	55.8	44.2

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Windham

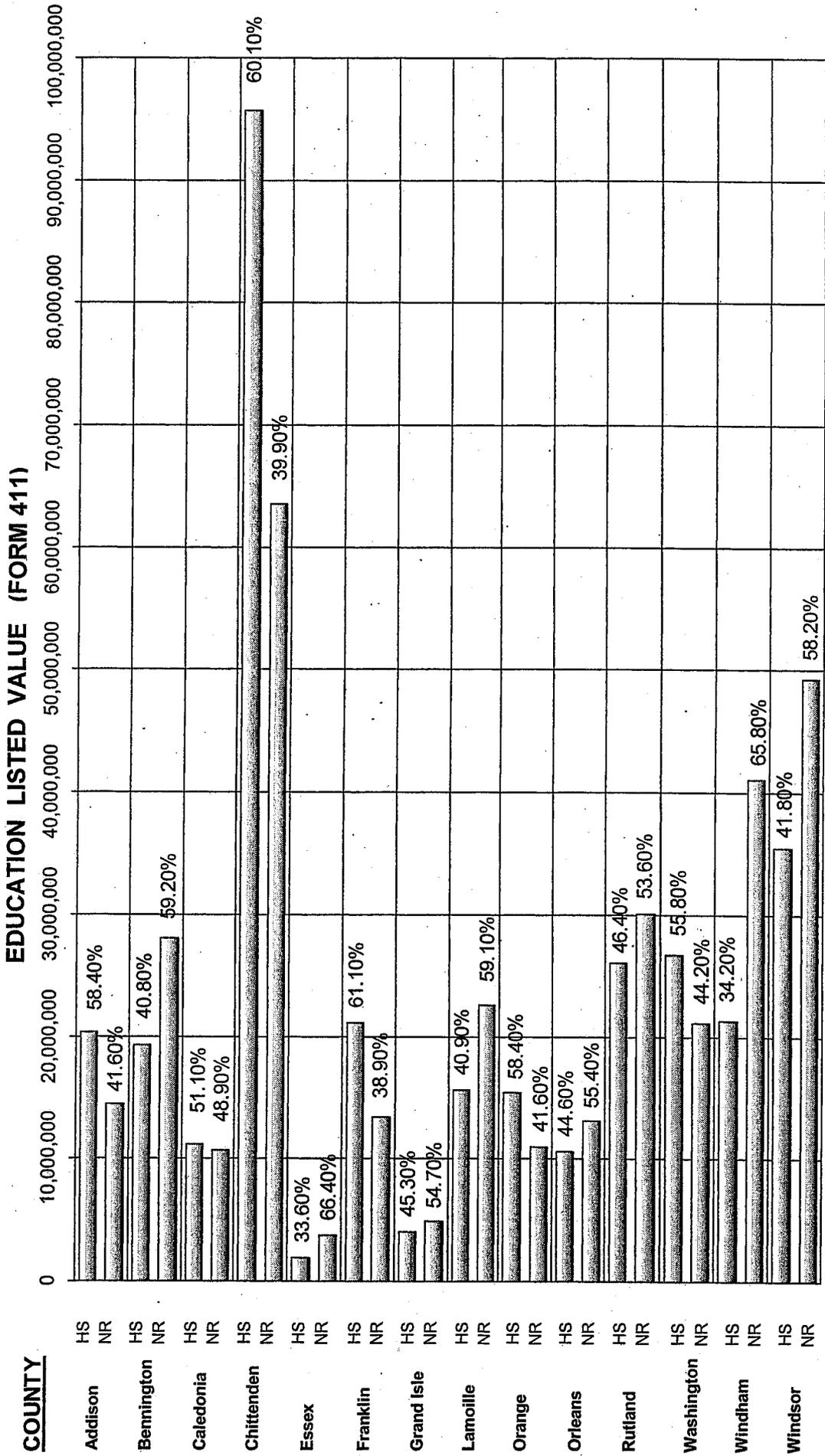
Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Athens	122,021	114,545	236,566	51.6	48.4
Brattleboro	4,392,988	5,592,927	9,985,915	44.0	56.0
Brookline	355,972	251,609	607,581	58.6	41.4
Dover	783,579	6,699,673	7,483,252	10.5	89.5
Dummerston	1,654,866	784,884	2,439,750	67.8	32.2
Grafton	441,886	773,373	1,215,259	36.4	63.6
Guilford	1,292,344	632,622	1,924,966	67.1	32.9
Halifax	524,106	635,221	1,159,327	45.2	54.8
Jamaica	322,840	974,340	1,297,180	24.9	75.1
Londonderry	900,040	1,797,251	2,697,291	33.4	66.6
Marlboro	645,368	605,257	1,250,625	51.6	48.4
Newfane	1,235,395	1,274,177	2,509,572	49.2	50.8
Putney	1,263,426	890,292	2,153,718	58.7	41.3
Rockingham	1,900,890	2,506,311	4,407,201	43.1	56.9
Somerset	0	52,064	52,064	0.0	100.0
Stratton	337,820	9,622,526	9,960,346	3.4	96.6
Townshend	849,646	956,403	1,806,049	47.0	53.0
Vernon	821,872	467,330	1,289,202	63.8	36.2
Wardsboro	366,901	880,026	1,246,927	29.4	70.6
Westminster	1,509,712	921,828	2,431,540	62.1	37.9
Whitingham	600,838	1,168,771	1,769,609	34.0	66.0
Wilmington	715,569	2,935,676	3,651,245	19.6	80.4
Windham	280,478	561,915	842,393	33.3	66.7
County Totals	21,318,557	41,099,021	62,417,578	34.2	65.8

**2007 Education Homestead and Non-Residential Grand List
(Not Equalized)**

Windsor

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Andover	302,283	515,467	817,750	37.0	63.0
Baltimore	135,530	49,848	185,378	73.1	26.9
Barnard	1,323,860	2,078,686	3,402,546	38.9	61.1
Bethel	1,124,453	819,634	1,944,087	57.8	42.2
Bridgewater	740,829	1,091,727	1,832,556	40.4	59.6
Cavendish	751,369	1,603,072	2,354,441	31.9	68.1
Chester	1,036,126	1,007,377	2,043,503	50.7	49.3
Hartford	6,248,628	7,842,770	14,091,398	44.3	55.7
Hartland	2,682,646	1,499,451	4,182,097	64.1	35.9
Ludlow	1,663,304	13,500,574	15,163,878	11.0	89.0
Norwich	4,294,224	2,156,096	6,450,320	66.6	33.4
Plymouth	396,245	1,918,066	2,314,311	17.1	82.9
Pomfret	661,356	772,033	1,433,389	46.1	53.9
Reading	475,520	625,424	1,100,944	43.2	56.8
Rochester	505,901	686,984	1,192,885	42.4	57.6
Royalton	670,539	682,645	1,353,184	49.6	50.4
Sharon	670,996	402,466	1,073,462	62.5	37.5
Springfield	3,977,890	2,332,194	6,310,084	63.0	37.0
Stockbridge	427,874	655,477	1,083,351	39.5	60.5
Weathersfield	983,315	533,752	1,517,067	64.8	35.2
West Windsor	1,348,005	1,833,888	3,181,893	42.4	57.6
Weston	658,566	1,275,755	1,934,321	34.0	66.0
Windsor	910,767	608,820	1,519,587	59.9	40.1
Woodstock	3,476,577	4,796,200	8,272,777	42.0	58.0
County Totals	35,466,803	49,288,406	84,755,209	41.8	58.2
STATE TOTALS	324,810,319	327,138,117	651,948,436	49.8	50.2

2007 Homestead and Non-Residential Percentages by County (Not Equalized)



Personal Property Taxation in Vermont

The taxation of personal property changed considerably with the passage of the Equal Education Opportunity Act in 1997. That legislation exempted inventory and machinery and equipment from the state education tax. Many towns had previously voted to exempt the inventory tax and/or the machinery and equipment tax and additional towns followed. This was especially true in those municipalities with few commercial and industrial properties.

The following list shows towns or cities that have not voted the provisions of 32 V.S.A., §3848 and/or §3849, with regard to the exemption of the business inventory or business machinery and equipment taxes. This information is effective April 1, 2007.

2007 Personal Property Taxation in Vermont

Effective April 1, 2007

The following shows towns or cities that currently tax personal property. The authorizing statute (32 V.S.A., Sec.3848 and/or 3849) allows municipalities to exempt business inventory and/or business machinery and equipment.

Towns or cities not on this list have fully exempted all personal property from taxation.

Town Name	Machinery and Equipment	Inventory	Percent Exempt
Barnet	Taxed	Exempt	
Barre Town	Taxed	Exempt	
Berkshire	Taxed	Exempt	
Berlin	Taxed	Taxed	
Bolton	Taxed	Exempt	
Brattleboro	Taxed	Exempt	
Bridgewater	Taxed	Exempt	
Burlington	Taxed	Exempt	
Cabot	Taxed	Exempt	
Cavendish	Taxed	Exempt	
Clarendon	Taxed	Exempt	
Concord	Taxed	Exempt	
Danby	Taxed	Taxed	
Dummerston	Taxed	Exempt	
Fairfield	Taxed	Exempt	
Ferdinand	Taxed	Exempt	
Fletcher	Taxed	Exempt	
Georgia	Taxed	Exempt	
Halifax	Taxed	Taxed	
Hancock	Taxed	Taxed	
Hinesburg	Taxed	Exempt	
Ira	Taxed	Exempt	
Johnson	Taxed	Exempt	
Killington	Taxed	Exempt	
Lowell	Taxed	Exempt	
Lunenburg	Taxed	Taxed	
Lyndon	Taxed	Exempt	

Town Name	Machinery and Equipment	Inventory	Percent Exempt
Middlebury	Taxed	Exempt	
Montpelier	Taxed	Exempt	
Morristown	Taxed	Exempt	
Mount Tabor	Taxed	Taxed	
Newbury	Taxed	Exempt	
Peru	Taxed	Exempt	
Pittsford	Taxed	Exempt	
Poultney	Taxed	Exempt	
Proctor	Taxed	Taxed	
Reading	Taxed	Exempt	
Readsboro	Taxed	Exempt	
Rockingham	Taxed	Taxed	
Rutland City	Taxed	Exempt	
Rutland Town	Taxed	Taxed	
Searsburg	Taxed	Exempt	
Sheldon	Taxed	Taxed	
Springfield	Taxed	Exempt	
St. Albans City	Taxed	Exempt	
St. Albans Town	Taxed	Exempt	
St. George	Taxed	Exempt	
St. Johnsbury	Taxed	Exempt	
Sunderland	Taxed	Taxed	
Swanton	Taxed	Exempt	
Vernon	Taxed	Taxed	
Wallingford	Taxed	Exempt	
Warren	Taxed	Exempt	
Waterford	Taxed	Exempt	
Weathersfield	Taxed	Exempt	
Wells	Taxed	Exempt	
Wells River	Taxed	Exempt	
West Haven	Taxed	Exempt	
Whitingham	Taxed	Exempt	

Town Name	Machinery and Equipment	Inventory	Percent Exempt
Williamstown	Taxed	Taxed	
Winhall	Taxed	Exempt	
Winooski	Taxed	Exempt	

Tax Reduction Payments

The figures supplied on the following pages include the Education Tax Reduction Payments as well as any Homeowner Rebate payments made to taxpayers in the municipality. These payments are applied for with personal income tax returns for tax year 2006 and the required filing of homestead declarations. The School Tax Adjustment column shows the total amount of school tax adjustment received by eligible taxpayers in town. If there were fewer than three taxpayers who received either a Homeowner Rebate and/or an Education Tax Reduction Payment the numbers are not shown for that municipality.

Education Tax Reduction Payments are an integral part of the Act 60/Act 68 homestead property tax adjustments. Based on the Property Tax Reduction form filed each year by the taxpayers, eligible taxpayers receive payments 30 days prior to the municipalities tax due date.

Additional information may be found on the Department of Taxes website:
www.state.vt.us/tax/stats.htm

Tax Year 2006 Property Tax Reduction Payment Summary ¹

Addison County							
Town	House-sites ²	Recip-ients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴
Addison	429	351	479,596	1,366.37	69	23,654	342.81
Bridport	347	270	352,415	1,305.24	68	20,647	303.63
Bristol	1,013	749	720,422	961.85	301	147,987	491.65
Cornwall	366	225	347,450	1,544.22	64	24,056	375.88
Ferrisburgh	832	597	927,407	1,553.45	93	26,393	283.80
Goshen	65	42	38,951	927.40	19	9,049	476.24
Granville	103	69	40,888	592.58	20	4,986	249.28
Hancock	116	76	35,321	464.75	33	10,001	303.05
Leicester	366	277	291,375	1,051.90	64	17,604	275.07
Lincoln	409	297	384,270	1,293.84	92	34,857	378.88
Middlebury	1,564	1,037	1,296,924	1,250.65	477	326,761	685.03
Monkton	639	460	536,198	1,165.65	96	28,217	293.92
New Haven	548	409	539,059	1,317.99	115	55,001	478.27
Orwell	403	294	247,034	840.25	82	25,254	307.98
Panton	201	147	229,163	1,558.93	36	17,085	474.57
Ripton	198	126	125,290	994.36	26	5,645	217.11
Salisbury	346	238	304,099	1,277.73	36	7,131	198.08
Shoreham	392	244	213,957	876.87	85	28,369	333.76
Starksboro	548	399	427,501	1,071.43	98	30,528	311.51
Vergennes	651	464	336,846	725.96	173	62,043	358.63
Waltham	159	108	121,985	1,129.49	22	6,653	302.42
Weybridge	272	171	254,536	1,488.51	49	22,685	462.95
Whiting	129	91	77,939	856.48	51	26,411	517.87
Total	10,096	7,141	8,328,627	1,166.31	2,169	961,015	443.07

Bennington County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Arlington	725	510	663,170	1,300.33	117	29,187	249.46
Bennington	3,189	2,012	1,199,247	596.05	930	445,225	478.74
Dorset	644	388	978,994	2,523.18	80	24,352	304.40
Glastenbury	2	*					
Landgrove	63	28	47,598	1,699.91	6	877	146.18
Manchester	1,197	802	1,963,794	2,448.62	139	42,365	304.78
N. Bennington ID	246	171	148,292	867.20	93	61,974	666.38
Peru	133	87	149,443	1,717.73	14	4,287	306.20
Pownal	1,001	668	407,367	609.83	169	52,329	309.64
Readsboro	239	142	69,281	487.89	75	39,341	524.55
Rupert	217	159	199,588	1,255.27	54	21,624	400.44
Sandgate	115	72	68,602	952.80	20	4,337	216.85
Searsburg	34	27	9,065	335.75	7	2,403	343.31
Shaftbury ID	226	145	130,293	898.57	29	5,923	204.23
Shaftsbury	954	626	562,699	898.88	93	22,608	243.10
Stamford	300	183	144,110	787.49	42	17,260	410.96
Sunderland	326	236	278,473	1,179.97	35	10,782	308.05
Winhall	245	128	215,649	1,684.76	12	3,046	253.81
Woodford	134	92	52,242	567.85	6	189	31.49
Total	9,990	6,476	7,287,907	1,125.37	1,921	788,109	410.26

Caledonia County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Barnet	524	337	256,494	761.11	104	29,820	286.73
Burke	514	335	203,103	606.28	57	12,707	222.93
Danville	772	481	348,494	724.52	141	54,301	385.11
Groton	304	195	136,000	697.43	66	17,948	271.95
Hardwick	881	619	392,709	634.42	354	200,866	567.42
Kirby	158	94	64,001	680.86	24	6,474	269.77
Lyndon	1,459	937	536,853	572.95	357	145,099	406.44
Newark	200	132	89,515	678.14	43	14,647	340.64
Peacham	258	180	196,330	1,090.72	69	28,905	418.92
Ryegate	391	244	145,331	595.62	46	11,426	248.39
Sheffield	219	132	57,280	433.94	38	10,818	284.69
St. Johnsbury	1,652	930	471,328	506.80	452	213,050	471.35
Stannard	73	44	23,933	543.93	27	10,602	392.68
Sutton	325	205	119,286	581.88	56	13,556	242.07
Walden	296	204	118,141	579.12	74	23,157	312.93
Waterford	452	306	304,113	993.83	56	12,227	218.35
Wheelock	251	179	105,148	587.42	44	13,592	308.91
Total	8,729	5,554	3,568,057	642.43	2,008	819,196	407.97

Chittenden County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Bolton	383	231	156,385	676.99	51	15,562	305.14
Buel's Gore	6	4	1,458	364.38			
Burlington	6,168	4,329	4,710,051	1,088.02	1,585	998,880	630.21
Charlotte	1,118	542	1,334,034	2,461.32	81	24,049	296.91
Colchester	4,338	2,887	2,794,511	967.96	674	312,820	464.12
Essex Junction	2,542	1,737	2,126,965	1,224.51	536	223,384	416.76
Essex Town	3,193	2,016	2,716,598	1,347.52	296	94,942	320.75
Hinesburg	1,368	866	965,784	1,115.22	160	56,676	354.22
Huntington	646	443	474,447	1,070.99	156	75,106	481.45
Jericho	1,250	792	957,551	1,209.03	110	31,780	288.91
Jericho ID	368	228	280,711	1,231.19	31	10,379	334.81
Milton	3,040	2,277	2,108,767	926.12	317	107,489	339.08
Richmond	1,227	766	811,310	1,059.15	162	67,190	414.75
Shelburne	2,026	1,065	1,734,570	1,628.70	225	102,920	457.42
South Burlington	4,904	3,320	5,230,290	1,575.39	766	280,917	366.73
St. George	208	133	110,458	830.51	8	2,812	351.54
Underhill ID	193	137	151,646	1,106.91	26	10,294	395.94
Underhill Town	808	495	659,020	1,331.35	101	45,097	446.50
Westford	637	446	497,549	1,115.58	105	39,342	374.69
Williston	2,748	1,660	2,260,456	1,361.72	63	12,284	194.98
Winooski	1,061	832	753,436	905.57	403	245,563	609.34
Total	38,232	25,206	30,835,998	1,223.36	5,856	2,757,487	470.88

Essex County							
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴
Averill	9	5	2,792	558.42	*		
Avery's Gore	0						
Bloomfield	85	57	18,024	316.21	5	1,236	247.14
Brighton	348	240	115,025	479.27	75	22,066	294.22
Brunswick	35	17	8,104	476.70			
Canaan	330	188	74,868	398.24	78	25,632	328.62
Concord	401	239	101,394	424.24	58	13,593	234.36
East Haven	111	72	30,492	423.50	31	7,097	228.93
Ferdinand	12	4	582	145.50			
Granby	29	16	3,626	226.63			
Guildhall	99	57	26,888	471.72	16	5,622	351.39
Lemington	41	20	12,020	601.01	*		
Lewis	0						
Lunenburg	388	258	118,962	461.09	72	23,659	328.60
Maidstone	67	49	82,015	1,673.77	5	361	72.18
Norton	64	41	12,105	295.25	4	960	240.10
Victory	37	30	11,460	382.00	6	906	151.07
Warner's Grant	0						
Warren's Gore	2	*					
Total	2,058	1,293	618,358	478.23	350	101,133	288.95

Franklin County							
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴
Bakersfield	415	288	230,394	799.98	46	9,035	196.42
Berkshire	460	298	208,575	699.91	89	26,358	296.15
Enosburg	708	434	282,338	650.55	204	83,008	406.90
Fairfax	1,240	902	890,184	986.90	101	27,614	273.40
Fairfield	546	369	286,247	775.74	127	53,715	422.95
Fletcher	424	303	300,693	992.39	79	32,734	414.35
Franklin	419	284	198,277	698.16	46	10,445	227.06
Georgia	1,366	1,045	1,192,833	1,141.47	87	21,250	244.26
Highgate	1,017	690	470,403	681.74	50	9,737	194.74
Montgomery	397	295	236,569	801.93	64	16,200	253.13
Richford	615	428	180,748	422.31	185	62,500	337.84
Sheldon	605	427	314,123	735.65	47	13,404	285.19
St. Albans City	1,386	976	721,216	738.95	380	161,325	424.54
St. Albans Town	1,813	1,276	1,151,069	902.09	145	35,164	242.51
Swanton	1,825	1,284	1,018,506	793.23	214	66,796	312.13
Total	13,236	9,299	7,682,174	826.13	1,864	629,285	337.60

Grand Isle County

Town	House-sites²	Recip-ients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Alburg	636	428	326,787	763.52	127	35,819	282.04
Grand Isle	650	441	691,078	1,567.07	71	19,387	273.05
Isle La Motte	182	137	163,614	1,194.26	57	20,983	368.12
North Hero	323	218	357,485	1,639.84	36	9,867	274.07
South Hero	534	349	702,238	2,012.14	60	21,364	356.07
Total	2,325	1,573	2,241,202	1,424.79	351	107,418	306.03

Lamoille County

Town	House-sites²	Recip-ients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Belvidere	113	76	56,999	749.98	19	4,422	232.73
Cambridge	971	706	840,728	1,190.83	123	32,287	262.50
Eden	385	271	202,158	745.97	111	33,616	302.85
Elmore	313	205	186,234	908.46	34	11,336	333.41
Hyde Park	920	656	524,436	799.45	272	115,603	425.01
Johnson	693	458	299,583	654.11	144	54,927	381.44
Morristown	1,375	993	876,277	882.45	369	175,513	475.64
Stowe	1,172	693	1,838,263	2,652.62	209	103,120	493.40
Waterville	232	163	128,994	791.38	30	8,558	285.27
Wolcott	487	345	216,388	627.21	117	37,344	319.18
Total	6,661	4,566	5,170,060	1,132.30	1,428	576,726	403.87

Orange County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Bradford	722	451	335,601	744.13	141	47,148	334.38
Braintree	431	265	166,157	627.01	79	27,364	346.39
Brookfield	416	298	291,365	977.73	70	21,881	312.59
Chelsea	387	262	230,281	878.94	108	35,703	330.59
Corinth	439	286	198,314	693.40	101	31,258	309.49
Fairlee	288	221	290,277	1,313.47	58	24,020	414.13
Newbury	570	394	367,802	933.51	117	38,106	325.69
Orange	365	229	120,899	527.94	44	10,842	246.42
Randolph	1,233	754	547,248	725.79	406	232,202	571.93
Strafford	376	252	301,681	1,197.15	93	41,730	448.71
Thetford	873	591	851,639	1,441.01	171	67,748	396.19
Topsham	399	261	188,844	723.54	84	24,755	294.70
Tunbridge	447	314	262,802	836.95	83	30,987	373.34
Vershire	211	142	134,519	947.32	89	40,451	454.50
Washington	346	233	135,878	583.17	61	21,865	358.44
Wells River	88	57	36,821	645.99	37	21,690	586.22
West Fairlee	194	141	121,927	864.73	35	7,600	217.15
Williamstown	1,033	663	424,112	639.69	236	98,526	417.48
Total	8,818	5,814	5,006,167	861.05	2,013	823,876	409.28

Orleans County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Albany	303	198	117,863	595.27	39	9,920	254.37
Barton	580	405	237,045	585.30	158	68,233	431.86
Brownington	311	212	110,657	521.97	95	37,867	398.60
Charleston	345	238	119,077	500.32	73	19,431	266.17
Coventry	329	230	117,839	512.35	14	662	47.29
Craftsbury	365	276	251,750	912.14	102	34,852	341.68
Derby	1,489	992	647,973	653.20	157	34,641	220.64
Glover	348	243	177,549	730.65	60	14,712	245.21
Greensboro	258	172	152,481	886.52	61	24,019	393.76
Holland	222	152	77,844	512.13	51	11,844	232.24
Irasburg	365	247	129,934	526.05	48	12,500	260.41
Jay	137	87	68,406	786.28	21	3,476	165.53
Lowell	259	172	79,575	462.65	72	19,129	265.68
Morgan	251	176	196,150	1,114.49	10	2,245	224.47
Newport City	1,033	698	378,774	542.66	352	166,193	472.14
Newport Town	521	382	294,728	771.54	93	24,809	266.77
Orleans	248	155	62,222	401.43	89	37,680	423.37
Troy	504	349	189,991	544.39	99	25,178	254.32
Westfield	174	113	80,047	708.38	37	9,844	266.04
Westmore	144	113	96,256	851.82	35	16,155	461.57
Total	8,186	5,610	3,586,161	639.24	1,666	573,389	344.17

Rutland County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Benson	302	204	154,373	756.73	67	25,248	376.84
Brandon	1,170	752	503,227	669.19	350	156,696	447.70
Castleton	1,093	661	613,514	928.16	125	35,897	287.18
Chittenden	416	252	260,950	1,035.52	62	24,307	392.04
Clarendon	830	572	445,205	778.33	135	38,588	285.84
Danby	412	265	266,663	1,006.27	109	58,476	536.48
Fair Haven	725	416	226,449	544.35	242	103,289	426.82
Hubbardton	240	146	93,190	638.29	58	24,388	420.48
Ira	140	92	69,628	756.82	12	3,760	313.32
Killington	263	172	420,889	2,447.03	44	9,139	207.71
Mendon	343	207	257,927	1,246.02	40	10,331	258.27
Middletown Springs	262	176	198,833	1,129.73	65	24,483	376.65
Mt. Holly	436	309	401,539	1,299.48	64	17,421	272.20
Mt. Tabor	57	38	44,060	1,159.48	11	2,413	219.36
Pawlet	434	313	389,113	1,243.17	87	23,973	275.55
Pittsfield	160	106	122,718	1,157.72	16	4,074	254.60
Pittsford	938	660	693,616	1,050.93	197	61,264	310.98
Poultney	833	553	564,326	1,020.48	211	69,041	327.21
Proctor	554	316	230,344	728.94	196	100,147	510.96
Rutland City	3,789	2,350	1,293,637	550.48	1,379	877,024	635.99
Rutland Town	1,266	806	958,937	1,189.75	95	17,410	183.26
Shrewsbury	375	253	279,754	1,105.75	46	14,660	318.69
Sudbury	200	129	129,393	1,003.04	39	9,806	251.42
Tinmouth	191	124	113,706	916.98	49	17,227	351.57
Wallingford	693	477	470,135	985.61	83	18,453	222.32
Wells	400	265	245,682	927.10	35	8,516	243.30
West Haven	86	56	43,081	769.30	23	9,499	413.01
West Rutland	689	413	257,148	622.63	203	78,714	387.75
Total	17,297	11,083	9,748,038	879.55	4,043	1,844,242	456.16

Washington County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Barre City	1,931	1,193	526,203	441.08	717	503,372	702.05
Barre Town	2,677	1,665	1,019,243	612.16	505	211,221	418.26
Berlin	843	520	350,960	674.92	123	40,404	328.48
Cabot	438	283	279,355	987.12	124	40,376	325.62
Calais	553	401	495,871	1,236.59	147	58,184	395.81
Duxbury	435	280	237,448	848.03	58	20,665	356.29
East Montpelier	844	568	629,742	1,108.70	188	109,825	584.18
Fayston	424	283	570,855	2,017.16	47	10,326	219.70
Marshfield	499	321	212,599	662.30	85	26,953	317.09
Middlesex	595	370	376,536	1,017.66	83	25,173	303.29
Montpelier	1,978	1,260	1,070,161	849.33	638	501,524	786.09
Moretown	511	349	363,539	1,041.66	40	9,370	234.26
Northfield	1,204	730	502,753	688.70	327	152,268	465.65
Plainfield	390	275	224,397	815.99	100	44,299	442.99
Roxbury	212	140	96,204	687.17	48	18,233	379.85
Waitsfield	523	361	616,992	1,709.12	80	35,537	444.22
Warren	528	332	613,566	1,848.09	73	22,464	307.72
Waterbury	1,435	910	1,024,380	1,125.69	150	42,712	284.75
Woodbury	319	210	157,673	750.82	49	12,888	263.02
Worcester	315	205	174,445	850.95	59	19,989	338.79
Total	16,654	10,656	9,542,924	895.54	3,641	1,905,783	523.42

Windham County

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Athens	113	80	50,205	627.56	53	29,509	556.77
Brattleboro	2,599	1,723	1,661,529	964.32	902	875,319	970.42
Brookline	166	126	131,795	1,045.99	19	5,228	275.15
Dover	398	264	367,363	1,391.53	35	8,512	243.20
Dummerston	625	411	633,049	1,540.27	104	18,873	181.47
Grafton	218	159	301,595	1,896.82	59	27,635	468.38
Guilford	657	436	528,653	1,212.51	136	49,625	364.89
Halifax	253	178	163,164	916.65	79	31,767	402.11
Jamaica	293	221	326,715	1,478.35	70	20,497	292.81
Londonderry	530	384	626,931	1,632.63	63	13,323	211.47
Marlboro	280	188	271,617	1,444.77	34	8,826	259.58
Newfane	543	394	584,864	1,484.43	151	51,215	339.17
Putney	561	365	465,360	1,274.96	144	68,818	477.90
Rockingham	1,222	719	487,484	678.00	488	360,572	738.88
Somerset	2	*					
Stratton	82	48	82,768	1,724.32	*		
Townshend	359	255	305,752	1,199.03	120	47,528	396.07
Vernon	633	310	195,375	630.24	58	14,827	255.64
Wardsboro	257	191	196,193	1,027.19	69	22,758	329.83
Westminster	984	637	567,496	890.89	330	149,367	452.63
Whitingham	400	288	373,171	1,295.73	153	64,799	423.52
Wilmington	528	400	656,712	1,641.78	184	93,890	510.27
Windham	150	105	107,096	1,019.97	39	13,534	347.01
Total	11,853	7,882	9,084,887	1,152.61	3,290	1,976,420	600.74

Windsor

Town	House-sites²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴
Andover	173	123	171,150	1,391.46	32	10,296	321.74
Baltimore	77	35	17,301	494.32	16	6,265	391.53
Barnard	308	202	346,168	1,713.70	42	12,388	294.96
Bethel	588	382	311,563	815.61	200	90,594	452.97
Bridgewater	305	211	235,686	1,116.99	52	17,406	334.73
Cavendish	404	275	261,943	952.52	94	30,697	326.57
Chester	924	681	684,218	1,004.72	302	139,754	462.76
Hartford	2,848	1,857	1,912,446	1,029.86	630	322,872	512.50
Hartland	1,059	705	849,696	1,205.24	169	57,715	341.51
Ludlow	619	452	868,798	1,922.12	94	29,025	308.78
Norwich	1,027	451	1,211,208	2,685.60	163	136,506	837.46
Plymouth	186	135	270,291	2,002.16	39	13,685	350.91
Pomfret	305	185	350,644	1,895.37	38	12,588	331.27
Reading	222	157	209,475	1,334.24	41	10,483	255.69
Rochester	367	222	183,996	828.81	81	22,810	281.61
Royalton	673	472	325,319	689.23	130	43,572	335.17
Sharon	443	265	260,950	984.72	81	30,035	370.81
Springfield	2,542	1,451	774,479	533.76	959	638,587	665.89
Stockbridge	233	160	146,443	915.27	50	16,857	337.14
Weathersfield	1,029	695	569,164	818.94	266	110,521	415.49
West Windsor	375	233	252,898	1,085.40	31	5,845	188.55
Weston	214	139	169,608	1,220.20	26	5,995	230.58
Windsor	896	540	391,462	724.93	321	239,778	746.97
Woodstock	931	581	1,198,802	2,063.34	188	102,157	543.39
Total	16,748	10,609	11,973,704	1,128.64	4,045	2,106,433	520.75

State Total	170,883	112,766	114,675,634	1,016.93	34,651	15,971,405	460.92
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- Notes:**
1. Property Tax Adjustments applied for with Personal Income Tax returns for Tax Year 2006. School Property Tax Adjustments (Prebates) are for Fiscal Year 2007 taxes and paid in 2007. Circuit Breaker Adjustments (Homeowner Rebates) are for Fiscal Year 2007 taxes and paid in 2007.
 2. Housesites are parcels with the residence and up to two acres declared as residential for the 2008 Fiscal Year by September 4, 2007.
 3. Formerly called "Homeowner Rebate." Cells of 3 or fewer returns suppressed. State totals include suppressed data.
 4. Circuit Breaker Adjustment is calculated on school property taxes remaining after adjustment and municipal taxes for claimants with Household Income of \$47,000 or less. Also called "Additional Adjustment."

2007 Taxes and Tax Rates

The 2007 Taxes and Tax Rates shown on the following pages are the rates for the tax year 2007-2008. Under Act 68, State Education rates are set by the Commissioner of Taxes while municipal rates are set by the selectboard (most often with the advice of the treasurer) and are based on the amount a municipality needs to raise for town highway and general fund expenses.

In those towns with a local agreement rate set by the town to cover the cost of exemptions and contracts voted after June 30, 1997, the local agreement rate is included in the municipal rate.

Education Tax Rates: These rates are levied against all homestead and nonresidential property on the education grand list. The education tax rate is set annually by the Commissioner of Taxes and is adjusted as follows:

Homestead Education Rate: For the tax year 2007, the base education rate of \$0.87 adjusted by the district spending adjustment and by the town's common level of appraisal.

Nonresidential Education Rate: For the tax year 2007, the base education rate of \$1.36 adjusted by the town's common level of appraisal.

2007 Taxes and Tax Rates

Addison						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Addison	1,262,562	910,559	620,764	1.1307	1.1903	0.3300
Bridport	1,098,926	602,403	457,808	1.9251	1.7970	0.5064
Bristol	2,135,201	1,212,355	1,444,327	1.2074	1.3327	0.5391
<i>Bristol Police Distr</i>	0	0	261,819	0	0	0.2398
Cornwall	1,464,959	678,633	567,197	1.6648	1.5455	0.4300
Ferrisburgh	2,765,401	2,830,148	1,011,704	1.2545	1.3385	0.2343
Goshen	143,472	170,816	166,781	1.6695	1.6749	0.8875
Granville	151,774	310,427	195,326	1.4707	1.6842	0.6800
Hancock	167,096	205,899	201,347	1.9129	1.9462	0.9986
Leicester	872,176	966,251	293,356	1.0053	1.0826	0.1669
Lincoln	1,201,961	736,634	554,506	1.6313	1.7217	0.4769
Middlebury	4,470,998	4,412,405	5,322,099	1.4543	1.3425	0.7908
Monkton	1,859,848	603,163	747,225	1.4521	1.5194	0.4455
New Haven	1,677,585	1,119,177	889,345	1.6158	1.7049	0.5259
Orwell	838,677	518,579	455,076	1.2859	1.5345	0.4596
Panton	689,689	396,985	442,766	1.3538	1.4555	0.5662
Ripton	540,342	263,983	223,924	1.5939	1.5435	0.4415
Salisbury	966,560	1,088,950	377,220	1.4954	1.3649	0.2612
Shoreham	1,054,160	524,370	562,450	1.2727	1.1658	0.4400
Starksboro	1,254,735	633,608	580,946	1.2374	1.2991	0.3872
Vergennes	1,339,438	958,043	1,127,531	1.1194	1.2030	0.5652
Waltham	406,438	132,185	166,586	1.2383	1.3311	0.3900
Weybridge	1,044,248	501,095	463,543	1.3115	1.2765	0.3900
Whiting	231,915	85,591	162,068	1.2474	1.3472	0.6497
County Totals	27,638,162	19,862,260	17,295,714			

2007 Taxes and Tax Rates

Bennington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Arlington	2,087,399	1,837,881	804,979	1.3085	1.2616	0.2650
Bennington	4,849,618	6,205,988	6,856,191	1.1957	1.4123	0.8149
<i>Downtown Improvement</i>	0	0	69,249	0	0	0.2054
<i>Benn FD Inside</i>	0	0	360,772	0	0	0.0967
<i>Benn FD Outside</i>	0	0	335,105	0	0	0.0720
<i>Old Bennington Vill</i>	0	0	76,579	0	0	0.2600
Dorset	3,723,158	5,481,333	973,021	1.2866	1.2879	0.1364
<i>E Dorset Fire Dist</i>	0	0	104,788	0	0	0.0648
<i>Dorset Fire Dist</i>	0	0	179,031	0	0	0.0322
Glastenbury	2,057	33,670	10,801	1.0923	1.7075	0.5000
Landgrove	477,070	946,971	270,921	1.9591	1.9574	0.3725
Manchester	5,659,310	10,195,141	2,123,588	1.3269	1.4137	0.1856
<i>Manchester Village</i>	0	0	410,705	0	0	0.1270
North Bennington	435,689	430,069	488,698	1.3940	1.5068	0.8155
<i>North Bennington Vil</i>	0	0	347,572	0	0	0.5800
Peru	623,533	2,668,515	422,635	2.4320	2.2078	0.2788
Pownal	1,696,900	1,022,950	1,100,146	1.3075	1.4018	0.5455
Readsboro	244,436	529,564	602,638	1.1264	1.7607	1.1640
Rupert	607,645	786,204	430,711	1.3232	1.6673	0.4629
Sandgate	308,685	468,257	305,689	1.3019	1.2501	0.5000
Searsburg	27,824	322,728	177,009	1.1482	1.7949	0.8600
Shaftsbury	2,307,843	1,318,944	934,569	1.7788	1.8871	0.4696
Shaftsbury ID	474,159	166,668	170,122	1.7340	1.8743	0.4696
Stamford	481,142	337,040	422,320	0.9124	1.3261	0.5404
Sunderland	877,357	907,046	377,855	1.2188	1.2526	0.2576
Winhall	1,056,929	10,113,422	1,780,307	2.0965	2.1522	0.3415
Woodford	154,967	330,591	74,707	1.0371	1.5783	0.2087
County Totals	26,095,721	44,102,979	20,210,709			

2007 Taxes and Tax Rates

Caledonia

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Barnet	1,072,654	1,536,067	904,061	1.7214	1.7564	0.6021
<i>Barnet FD #1</i>	0	0	4,206	0	0	0.0775
<i>Barnet FD #2</i>	0	0	7,359	0	0	0.0800
<i>Barnet FD #3</i>	0	0	4,286	0	0	0.0500
<i>Barnet FD #5</i>	0	0	4,161	0	0	0.0400
Burke	1,033,892	1,394,987	761,840	1.1031	1.1868	0.3600
Danville	1,683,229	1,566,555	1,283,170	1.1260	1.2352	0.4657
Groton	522,126	685,621	428,505	1.1341	1.2285	0.4207
Hardwick	1,256,874	738,954	1,444,484	1.2569	1.3087	0.9294
Kirby	338,864	236,156	195,302	2.3998	2.3188	0.8042
Lyndon	2,222,137	1,444,805	1,824,276	1.2687	1.4178	0.6341
<i>Lyndonville Village</i>	0	0	377,621	0	0	0.6371
Newark	295,845	612,891	381,475	0.8627	1.0841	0.4200
Peacham	815,519	735,081	550,581	1.8165	1.8326	0.6478
Ryegate	572,661	928,886	576,178	1.3988	1.5153	0.5636
<i>So Ryegate Vill</i>	0	0	5,819	0	0	0.0700
<i>Ryegate FD #2</i>	0	0	10,988	0	0	0.0700
Sheffield	285,565	318,971	317,914	1.3604	1.5513	0.7654
St. Johnsbury	2,296,386	3,584,039	3,824,894	1.5879	1.8272	1.0493
<i>St. J Spec Serv Dist</i>	0	0	962,923	0	0	0.5873
Stannard	87,877	81,192	121,346	1.0154	0.9877	0.7191
Sutton	565,439	381,382	423,678	1.7039	1.8628	0.7900
Walden	445,400	514,346	433,801	1.0582	1.2678	0.5248
Waterford	1,044,216	825,717	532,908	1.1670	1.2939	0.3413
Wheelock	395,077	228,708	247,712	1.8990	2.1670	0.7900
County Totals	14,933,760	15,814,358	15,629,488			

2007 Taxes and Tax Rates

Chittenden

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Bolton	753,844	701,357	577,271	1.2200	1.2738	0.4800
Buels Gore	8,189	20,049	6,260	0.7486	1.1702	0.2230
Burlington	15,645,490	23,570,782	23,024,950	1.0217	1.3786	0.6700
Charlotte	7,911,446	2,671,913	1,432,994	1.5755	1.5390	0.2124
Colchester	11,111,022	9,198,390	9,649,773	1.3871	1.6776	0.7154
Essex Jct.	9,646,845	5,286,287	3,168,364	1.5095	1.4600	0.3167
<i>Essex Jct Village</i>	0	0	2,797,204	0	0	0.2796
Essex Town	11,969,056	4,703,089	5,007,677	1.3365	1.3066	0.4002
Hinesburg	4,507,786	1,659,722	1,970,296	1.2891	1.2494	0.4039
Huntington	1,641,018	492,488	1,132,124	1.2067	1.3195	0.6539
Jericho	4,027,727	807,996	1,641,701	1.1561	1.2665	0.4034
Jericho ID	1,182,495	281,000	516,172	1.1098	1.2698	0.4034
Milton	7,365,437	3,630,235	3,794,514	1.0407	1.2271	0.3643
Richmond	3,505,216	1,249,515	1,986,393	1.5008	1.7109	0.6498
Shelburne	9,643,652	5,688,079	4,458,683	1.5490	1.5492	0.4510
South Burlington	17,676,608	15,429,839	10,470,236	1.2850	1.2775	0.4052
St. George	442,154	269,067	101,103	1.5483	1.9854	0.2379
Underhill	2,770,755	622,771	1,278,767	1.1284	1.2827	0.4467
Underhill ID	536,325	113,050	250,742	1.1248	1.2870	0.4467
Westford	1,900,897	531,268	871,232	1.5377	1.6519	0.5607
Williston	9,999,303	10,821,195	2,802,063	1.6895	1.7478	0.2314
Winooski	2,562,944	2,867,588	3,746,364	1.1737	1.3119	0.7900
County Totals	124,808,208	90,615,682	80,684,883			

2007 Taxes and Tax Rates

Essex

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Averill	14,325	389,739	85,619	0.6260	0.9786	0.2033
Averys Gore	0	30,138	1,129	0.8542	1.3353	0.0500
Bloomfield	75,513	243,031	111,953	1.3100	1.8307	0.5880
Brighton	438,834	1,011,455	697,791	1.5039	1.9348	0.8568
Brunswick	35,578	82,144	25,650	0.9631	1.5026	0.2800
Canaan	395,469	500,907	537,304	1.5743	1.8047	1.0182
Concord	499,991	850,757	550,603	1.1988	1.3203	0.5185
East Haven	152,010	143,725	150,198	2.0418	2.1526	1.0636
Ferdinand	14,303	151,219	6,932	0.8367	1.3079	0.0500
Granby	20,676	183,287	40,732	1.0849	1.6960	0.3204
Guildhall	126,855	215,808	200,846	0.9615	1.5031	0.7290
Lemington	72,738	111,753	37,832	1.9294	2.0353	0.4088
Lewis	0	96,460	3,754	0.8218	1.2847	0.0500
Lunenburg	399,779	642,881	556,790	1.1168	1.4199	0.6559
Maidstone	178,251	637,051	123,846	1.7832	1.9476	0.2900
Norton	57,597	284,021	96,887	1.0664	1.6076	0.4200
Victory	49,771	154,733	65,570	1.5016	1.4445	0.4674
Warners Grant	0	3,685	95	1.2376	1.9346	0.0500
Warren Gore	2,496	80,544	12,240	0.6196	0.9686	0.1404
County Totals	2,534,184	5,813,338	3,305,775			

2007 Taxes and Tax Rates

Franklin

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bakersfield	781,848	382,013	341,118	1.5221	1.8114	0.4711
Berkshire	729,561	400,912	461,667	1.4690	1.9493	0.6537
Enosburg	1,167,004	942,669	809,981	1.0300	1.1175	0.4098
<i>Enos Falls Vill</i>	0	0	432,827	0	0	0.4700
Fairfax	2,961,808	1,155,643	1,181,489	1.1193	1.3722	0.3390
Fairfield	1,192,173	528,401	824,469	1.4107	1.7655	0.7200
Fletcher	1,024,156	332,683	554,371	1.2659	1.4177	0.5310
Franklin	718,538	685,670	401,007	1.0603	1.4459	0.3480
Georgia	3,550,986	1,613,609	1,087,001	1.0561	1.2256	0.2247
Highgate	1,705,990	1,748,113	525,207	1.6551	2.0691	0.2817
Montgomery	661,282	909,530	440,123	1.1643	1.5704	0.3846
Richford	756,666	802,253	1,069,809	0.9445	1.1718	0.7212
Sheldon	1,052,489	1,158,631	649,329	1.3600	1.7233	0.4100
St. Albans City	2,541,813	3,174,817	3,516,121	1.4565	1.6953	0.9083
St. Albans Town	4,153,705	4,837,687	2,141,144	1.9633	2.2200	0.4549
Swanton	3,568,313	2,696,927	1,750,415	0.9834	1.2338	0.2950
<i>Swanton Village</i>	0	0	811,544	0	0	0.5285
County Totals	26,566,332	21,369,557	16,997,624			

2007 Taxes and Tax Rates

Grand Isle						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Alburgh	1,220,936	1,668,167	1,145,610	1.6032	1.8196	0.6825
Grand Isle	2,229,691	1,631,463	924,239	2.2037	2.3236	0.5389
Isle LaMotte	454,070	883,264	388,750	1.4269	1.3704	0.4054
North Hero	1,222,172	2,130,521	658,319	1.3172	1.2671	0.2523
South Hero	2,396,583	2,444,110	955,496	2.3182	2.5622	0.4809
County Totals	7,523,451	8,757,525	4,072,414			

2007 Taxes and Tax Rates

Lamoille

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Belvidere	206,806	154,623	68,311	1.9815	1.7799	0.3572
Cambridge	2,800,408	3,632,557	1,536,382	1.2862	1.2073	0.2960
<i>Jeffersonville Vill</i>	0	0	55,742	0	0	0.1090
<i>Cambridge Village</i>	0	0	24,439	0	0	0.1500
Eden	753,591	685,657	472,658	2.1778	2.0628	0.6982
Elmore	688,193	753,050	457,331	0.9113	1.3655	0.3500
Hyde Park	2,029,185	1,019,838	1,452,819	1.1619	1.1973	0.5600
<i>Hyde Park Village</i>	0	0	33,207	0	0	0.0800
Johnson	1,183,331	1,035,655	1,029,851	1.4481	1.5467	0.6830
<i>Johnson Village</i>	0	0	83,558	0	0	0.1885
Morristown	3,072,485	3,392,608	3,584,080	0.9974	1.2758	0.6187
Stowe	7,328,345	19,253,911	6,403,101	1.3749	1.4085	0.3358
Waterville	484,893	167,180	189,264	1.5331	1.5675	0.4475
Wolcott	777,415	563,657	644,712	0.8273	0.9597	0.4222
County Totals	19,324,653	30,658,738	16,035,456			

2007 Taxes and Tax Rates

Orange

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bradford	1,420,198	1,263,830	1,251,283	1.1088	1.2619	0.5497
<i>Bradford Village</i>	0	0	38,000	0	0	0.0817
Braintree	775,230	376,792	497,055	1.4202	1.4646	0.6189
Brookfield	1,036,772	788,875	600,876	1.1235	1.1586	0.3750
Chelsea	764,872	584,404	465,898	1.2178	1.3091	0.4347
<i>Chelsea FD</i>	0	0	63,555	0	0	0.0593
Corinth	813,818	716,835	737,956	1.0200	1.1425	0.5190
Fairlee	778,465	1,406,179	545,095	1.2992	1.4539	0.3480
Newbury	1,121,535	1,175,291	885,463	1.2200	1.3924	0.5000
<i>Village of Newbury</i>	0	0	0	0	0	0.0700
Orange	543,607	270,650	384,049	1.2491	1.4102	0.6124
Randolph	2,645,609	1,997,228	2,481,158	1.1041	1.1572	0.6025
<i>Randolph PD</i>	0	0	405,644	0	0	0.2834
<i>Fire District (VTC)</i>	0	0	4,377	0	0	0.0400
Strafford	1,149,539	869,245	803,404	1.0377	1.1034	0.4240
Thetford	2,951,968	1,299,020	1,423,465	1.4327	1.3585	0.4722
Topsham	658,504	509,630	401,753	2.1561	2.4152	0.7812
Tunbridge	933,759	782,234	649,050	1.4250	1.7411	0.5890
Vershire	507,354	449,654	441,473	1.5595	1.5182	0.7117
Washington	538,593	430,825	458,387	0.8623	1.1580	0.4600
Wells River	139,584	231,611	150,300	1.2154	1.3163	0.5000
<i>Wells River Village</i>	0	0	192,384	0	0	0.6400
West Fairlee	426,752	443,803	231,187	1.4535	1.4149	0.3807
Williamstown	1,662,646	914,405	1,421,199	1.1804	1.3557	0.6715
County Totals	18,868,805	14,510,511	14,533,011			

2007 Taxes and Tax Rates

Orleans

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Albany	423,133	382,233	306,878	1.4927	1.8204	0.6239
<i>Albany Village Corp</i>	0	0	5,745	0	0	0.1000
Barton	773,701	914,945	602,396	1.2007	1.4011	0.4642
<i>Barton Village</i>	0	0	376,421	0	0	1.0609
Brownington	0	748,004	400,264	1.4211	1.8656	0.9983
Charleston	504,160	593,204	446,959	1.1301	1.2850	0.4942
Coventry	443,012	519,126	0	1.3361	1.6663	0
Craftsbury	868,008	596,370	550,253	1.4195	1.2918	0.5135
Derby	2,224,591	2,466,382	1,619,102	0.8832	1.0987	0.3413
<i>Derby Line Village</i>	0	0	149,789	0	0	0.3679
<i>Derby Ctr Village</i>	0	0	38,781	0	0	0.0775
Glover	634,921	816,856	554,291	1.0641	1.1320	0.4205
Greensboro	593,743	2,185,393	916,567	1.6562	1.7103	0.5601
Holland	341,493	385,249	273,068	1.1799	1.4198	0.4880
Irasburg	577,433	459,217	375,522	1.0353	1.2924	0.4120
Jay	218,748	1,781,220	607,016	1.6279	1.8645	0.5440
Lowell	270,492	408,064	321,401	0.7065	0.9980	0.4057
Morgari	663,306	1,563,544	324,887	2.1371	2.5925	0.3566
Newport City	1,347,595	2,006,556	2,660,821	1.2376	1.4344	1.0746
Newport Town	1,042,979	847,871	623,099	1.4290	1.5582	0.4902
Orleans ID	300,860	306,582	201,373	1.4013	1.4006	0.4642
<i>Orleans Village</i>	0	0	393,658	0	0	1.1097
Troy	648,616	669,380	398,595	1.1256	1.4372	0.3825
<i>North Troy Village</i>	0	0	167,600	0	0	0.7100
Westfield	282,642	373,516	211,275	1.7849	2.1134	0.6263
Westmore	359,652	1,236,689	457,694	1.0137	1.2487	0.3403
County Totals	12,519,083	19,260,401	12,983,455			

2007 Taxes and Tax Rates

Rutland

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Benson	499,696	520,296	523,402	1.0437	1.2896	0.5932
Brandon	2,050,531	1,565,352	2,029,129	1.8865	2.0047	1.0927
<i>Brandon FD #1</i>	0	0	162,394	0	0	0.0873
Castleton	2,314,058	3,441,915	1,508,527	1.2560	1.4263	0.3562
<i>Castleton FD #1</i>	0	0	57,996	0	0	0.1758
<i>Castleton FD #2</i>	0	0	13,998	0	0	0.4500
Chittenden	1,021,775	782,913	552,249	1.4300	1.6932	0.4700
Clarendon	1,883,281	1,097,026	938,676	2.1327	2.0666	0.6522
Danby	1,004,996	1,060,656	972,137	1.1200	1.2193	0.5400
Fair Haven	977,233	840,908	1,296,390	1.6417	1.7935	1.2236
Hubbardton	524,393	879,442	650,495	1.1472	1.2120	0.5500
Ira	299,065	154,429	108,493	1.4336	1.4868	0.3471
Killington	1,135,883	10,850,030	1,866,748	1.9483	1.7701	0.2675
Mendon	973,817	1,088,560	619,503	1.0436	1.2814	0.3477
Middletown Springs	699,720	378,072	407,154	1.3205	1.2559	0.4900
Mount Holly	1,354,861	2,004,744	680,358	1.8983	1.9085	0.3850
Mount Tabor	107,855	140,949	34,775	1.0328	1.1880	0.1500
Pawlet	1,160,201	1,083,083	515,466	1.0489	1.2237	0.2600
Pittsfield	521,157	872,620	397,168	1.6144	1.6142	0.4600
Pittsford	2,234,417	1,781,310	1,616,104	1.2568	1.2933	0.4319
<i>Pittsford VIII Dist</i>	0	0	18,966	0	0	0.0420
Poultney	1,799,689	2,513,887	1,403,845	1.5517	1.5493	0.4999
<i>Poultney Village</i>	0	0	227,332	0	0	0.4266
Proctor	1,116,821	439,653	1,221,320	1.3020	1.1921	0.9669
Rutland City	5,591,673	6,333,430	12,577,249	1.1416	1.3518	1.2591
<i>Rutland Redev Author</i>	0	0	226,975	0	0	0.3991
Rutland Town	3,772,591	4,408,802	2,029,514	2.0484	2.0888	0.3712
Shrewsbury	951,237	668,678	610,020	1.4695	1.8270	0.6022
Sudbury	497,425	410,259	272,271	1.8916	1.8321	0.5592
Tinmouth	546,834	438,633	493,850	2.5061	2.4741	1.2487
Wallingford	1,608,714	908,568	636,392	1.0765	1.0753	0.2718
Wells	763,397	1,437,919	446,103	1.0805	1.3342	0.2500
West Haven	159,669	160,819	220,678	1.0287	1.2243	0.7700

2007 Taxes and Tax Rates

West Rutland	1,108,421	955,167	1,177,881	1.8633	2.0448	1.1149
County Totals	36,679,409	47,218,121	36,513,560			

2007 Taxes and Tax Rates

Washington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Barre City	2,189,410	2,756,163	5,925,541	0.9101	1.3057	1.3142
Barre Town	4,581,476	2,211,749	4,818,421	1.0972	1.4602	0.8319
Berlin	1,529,867	2,967,794	1,640,727	1.9580	2.0541	0.6348
Cabot	918,767	812,695	757,526	1.1786	1.2254	0.5012
<i>Cabot Village</i>	0	0	8,000	0	0	0.3100
Calais	1,518,002	652,556	754,535	1.2469	1.2813	0.4400
Duxbury	974,860	660,750	497,358	1.0838	1.2097	0.3445
East Montpelier	2,417,282	957,685	1,252,928	2.1301	2.2335	0.8046
Fayston	1,783,023	2,524,959	634,097	1.5545	1.5434	0.2250
Marshfield	954,699	433,898	554,016	1.1728	1.4106	0.4940
<i>Marshfield Village</i>	0	0	16,323	0	0	0.1409
Middlesex	1,590,031	634,084	667,468	1.5262	1.5477	0.4600
Montpelier ..	4,658,851	4,643,291	7,310,918	1.7594	1.9171	1.3829
Moretown	1,379,991	907,055	349,442	1.4292	1.4388	0.2198
Northfield	2,280,824	1,519,891	2,114,741	1.3965	1.4846	0.8031
<i>Northfield Village</i>	0	0	359,432	0	0	0.3800
Plainfield	835,243	357,750	675,551	1.4363	1.7274	0.8588
Roxbury	393,286	460,866	438,700	1.5366	1.6443	0.8182
Waitsfield	1,843,984	2,163,855	1,087,464	1.0789	1.1606	0.3050
Warren	2,128,553	6,864,406	1,510,841	2.3276	2.5802	0.4100
Waterbury	4,089,318	3,154,157	1,735,441	1.7372	1.9747	0.4400
<i>Waterbury Village</i>	0	0	386,495	0	0	0.3400
Woodbury	578,013	651,071	448,374	0.9508	1.0173	0.3600
Worcester	676,869	256,040	379,393	1.0747	1.0994	0.4400
County Totals	37,322,349	35,590,715	34,323,732			

2007 Taxes and Tax Rates

Windham

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Athens	178,797	179,080	444,462	1.4653	1.5634	1.8800
Brattleboro	6,741,040	7,405,035	10,604,713	1.5345	1.3240	0.9936
<i>Bratt Downtown Dist</i>	0	0	80,010	0	0	0.1471
Brookline	362,130	283,815	172,553	1.0173	1.1280	0.2840
Dover	1,183,596	11,275,550	2,046,337	1.5105	1.6830	0.2687
Dummerston	2,488,422	974,198	457,341	1.5037	1.2412	0.1872
Grafton	722,925	1,296,560	693,685	1.6360	1.6765	0.5754
Guilford	2,052,889	924,704	815,686	1.5885	1.4617	0.4251
Halifax	536,003	766,903	640,587	1.0227	1.2073	0.5545
Jamaica	775,398	2,502,982	748,746	2.4018	2.5689	0.5790
Londonderry	2,063,342	3,444,072	744,890	2.2925	1.9163	0.2766
Marlboro	1,002,515	918,901	462,568	1.5534	1.5182	0.3700
Newfane	1,423,546	1,506,587	895,969	1.1523	1.1824	0.3578
Putney	1,757,678	1,170,378	1,079,896	1.3912	1.3146	0.5042
Rockingham	2,210,355	2,940,654	3,073,840	1.1628	1.1733	0.6823
<i>Bellows Falls Vill</i>	0	0	1,341,532	0	0	0.5526
<i>Saxton River Village</i>	0	0	44,565	0	0	0.1300
Somerset	0	53,163	26,037	0.6532	1.0211	0.5000
Stratton	365,724	11,922,309	514,449	1.0826	1.2390	0.0505
Townshend	958,401	1,074,710	888,411	1.1280	1.1237	0.4940
Vernon	1,263,382	693,564	1,927,667	1.5372	1.4841	0.4768
Wardsboro	584,363	1,488,388	639,050	1.5927	1.6913	0.5125
Westminster	2,068,154	1,281,064	1,478,630	1.3699	1.3897	0.6101
<i>Westminster FD #3</i>	0	0	240,750	0	0	0.1049
Whitingham	1,062,522	1,919,472	1,135,630	1.7684	1.6423	0.6400
Wilmington	1,811,679	7,063,824	2,746,919	2.5318	2.4062	0.7533
Windham	373,484	749,538	428,474	1.3316	1.3339	0.5087
County Totals	31,986,346	61,835,451	34,373,399			

2007 Taxes and Tax Rates

Windsor

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Andover	592,747	1,057,069	408,800	1.9609	2.0507	0.5000
Baltimore	110,945	44,644	46,585	0.8186	0.8956	0.2513
Barnard	1,351,925	2,189,272	805,413	1.0212	1.0532	0.2367
Bethel	1,413,550	943,809	1,009,383	1.2571	1.1515	0.5200
Bridgewater	824,098	1,370,226	627,316	1.1124	1.2551	0.3378
Cavendish	974,075	2,034,298	768,520	1.2964	1.2690	0.3264
<i>Cavendish FD #1</i>	0	0	81,465	0	0	0.0643
<i>Cavendish FD #2</i>	0	0	30,362	0	0	0.0279
Chester	2,087,483	2,240,809	2,103,654	2.0147	2.2244	1.0343
Hartford	7,352,136	10,550,878	9,081,036	1.1766	1.3453	0.6459
Hartland	3,593,941	1,945,987	1,407,441	1.3397	1.2978	0.3374
Ludlow	2,332,950	18,283,827	3,146,946	1.4026	1.3543	0.2075
<i>Ludlow Village</i>	0	0	262,940	0	0	0.1714
Norwich	6,260,978	2,798,828	3,039,828	1.4580	1.2981	0.4728
<i>Norwich Fire Dist</i>	0	0	77,544	0	0	0.0481
Plymouth	630,743	3,214,871	787,723	1.5918	1.6761	0.3400
Pomfret	1,375,291	1,692,683	820,207	2.0795	2.1925	0.5713
Reading	747,850	998,302	433,421	1.5727	1.5962	0.3906
Rochester	857,401	1,039,132	712,276	1.6948	1.5126	0.6000
Royalton	1,222,527	1,519,704	1,136,237	1.8232	2.2262	0.8409
Sharon	1,088,288	710,756	675,082	1.6219	1.7660	0.6293
Springfield	4,715,391	2,778,343	7,078,299	1.1854	1.1913	1.0946
Stockbridge	465,014	839,076	509,175	1.0868	1.2801	0.4700
Weathersfield	2,263,296	1,216,741	1,453,011	2.3017	2.2796	0.9557
<i>Perkinsville Village</i>	0	0	4,284	0	0	0.0790
West Windsor	1,552,632	2,136,297	704,382	1.1518	1.1649	0.2200
Weston	733,577	1,704,536	591,057	1.1139	1.3361	0.3061
Windsor	1,643,935	1,184,702	2,272,641	1.8050	1.9459	1.5044
Woodstock	4,494,519	6,155,922	2,460,779	1.2928	1.2835	0.3000
<i>Woodstock Village</i>	0	0	365,360	0	0	0.1410
<i>Woodstock Police Dis</i>	0	0	230,068	0	0	0.0410
County Totals	48,685,288	68,650,713	43,131,238			

2007 Taxes and Tax Rates

STATE TOTALS

435,485,750

484,060,347

350,090,457

2007 Effective Tax Rates

The effective tax rate is the rate that would be in effect if all properties were appraised at 100% of market value. It is also known as the equalized tax rate.

The effective education tax rate is calculated by dividing the education taxes for both homestead and non-residential by their respective estimated equalized education grand list values assessed by the equalized education grand list value. The municipal effective tax rate is calculated by dividing the municipal taxes assessed by the equalized municipal grand list.

The following lists show the effective or equalized tax rate showing the estimated homestead effective rate and the estimated non-residential rate for each school district.

2007 Effective Tax Rates

Addison

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Addison	1.1943	1.2570	0	0.3485
Bridport	1.3086	1.2214	0.0027	0.3415
Bristol	1.1018	1.2160	0.0020	0.4899
Cornwall	1.2033	1.1170	0	0.3108
Ferrisburgh	1.1999	1.2801	0	0.0000
Goshen	1.3286	1.3329	0	0.0000
Granville	1.0906	1.2487	0	0.5037
Hancock	1.1289	1.1488	0	0.0000
Leicester	1.1457	1.2338	0	0.0000
Lincoln	1.1423	1.2054	0.0020	0.3319
Middlebury	1.3369	1.2341	0.0011	0.7290
Monkton	1.1968	1.2523	0.0003	0.3668
New Haven	1.1853	1.2504	0.0008	0.3848
Orwell	1.0243	1.2224	0	0.3661
Panton	1.0875	1.1691	0.0002	0.4546
Ripton	1.3021	1.2611	0	0.3607
Salisbury	1.4071	1.2845	0	0.0000
Shoreham	1.2918	1.1834	0	0.4466
Starksboro	1.2123	1.2726	0	0.3793
Vergennes	1.2327	1.3247	0.0018	0.6207
Waltham	1.1565	1.2430	0	0.3642
Weybridge	1.2888	1.2545	0	0.0000
Whiting	1.2140	1.3110	0	0.0000

2007 Effective Tax Rates

Bennington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Arlington	1.2714	1.2259	0.0029	0.2546
Bennington	1.0921	1.2900	0.0020	0.7462
Dorset	1.2736	1.2747	0.0003	0.1347
Glastenbury	0.8697	1.3601	0	0.3982
Landgrove	1.1633	1.1622	0	0.2212
Manchester	1.1808	1.2579	0.0034	0.1702
North Bennington	1.2484	1.3495	0.0025	0.7278
Peru	1.3417	1.2180	0	0.1553
Pownal	1.1578	1.2414	0.0031	0.4798
Readsboro	0.8208	1.2829	0.0060	0.8430
Rupert	0.9196	1.1589	0.0003	0.3215
Sandgate	1.3757	1.3208	0.0007	0.5275
Searsburg	0.7603	1.1888	0	0.5723
Shaftsbury	1.1638	1.2347	0	0.0000
Shaftsbury ID	1.1372	1.2292	0	0.0000
Stamford	0.8880	1.2907	0	0.5260
Sunderland	1.0570	1.0862	0.0006	0.2233
Winhall	1.2488	1.2821	0	0.2036
Woodford	0.7926	1.2065	0	0.1594

2007 Effective Tax Rates

Caledonia

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barnet	1.1874	1.2118	0.0005	0.4153
Burke	1.1057	1.1895	0	0.3608
Danville	1.1600	1.2724	0	0.4798
Groton	1.1217	1.2149	0	0.4160
Hardwick	1.2205	1.2707	0.0052	0.8967
Kirby	1.0562	1.0207	0	0.3538
Lyndon	1.0873	1.2152	0	0.5463
Newark	0.9418	1.1837	0	0.4586
Peacham	1.2553	1.2662	0	0.4476
Ryegate	1.1192	1.2123	0	0.4509
Sheffield	1.0023	1.1430	0	0.5639
St. Johnsbury	1.0851	1.2487	0.0006	0.7314
Stannard	1.1276	1.0970	0	0.7986
Sutton	1.0677	1.1671	0	0.4949
Walden	1.0714	1.2836	0	0.5314
Waterford	1.1380	1.2617	0.0013	0.3317
Wheelock	1.0487	1.1964	0	0.4362

2007 Effective Tax Rates

Chittenden

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bolton	1.2451	1.3000	0	0.0000
Buels Gore	0.8817	1.3784	0	0.2627
Burlington	0.9540	1.2875	0	0.6278
Charlotte	1.2693	1.2399	0.0010	0.1701
Colchester	1.0128	1.2247	0	0.5222
Essex Jct.	1.5410	1.4902	0.0002	0.3231
Essex Town	1.3669	1.3363	0.0038	0.4055
Hinesburg	1.3144	1.2739	0.0011	0.4106
Huntington	1.1598	1.2679	0	0.6284
Jericho	1.1447	1.2538	0	0.3882
Jericho ID	1.1016	1.2602	0.0113	0.3891
Milton	1.0984	1.2950	0	0.3847
Richmond	1.1299	1.2881	0	0.4891
Shelburne	1.2127	1.2127	0.0006	0.3524
South Burlington	1.2891	1.2817	0.0002	0.4063
St. George	0.9815	1.2588	0	0.1513
Underhill	1.1480	1.3048	0.0272	0.4272
Underhill ID	1.1380	1.3017	0.0270	0.4249
Westford	1.1367	1.2207	0.0031	0.4114
Williston	1.2115	1.2531	0.0006	0.1653
Winooski	1.2276	1.3724	0	0.0000

2007 Effective Tax Rates

Essex

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Averill	0.7945	1.2411	0	0.2579
Averys Gore	N/A	1.3517	0	0.0506
Bloomfield	0.8930	1.2482	0	0.4009
Brighton	1.0390	1.3365	0	0.5916
Brunswick	0.7368	1.1494	0	0.2142
Canaan	1.0453	1.1984	0.0008	0.6750
Concord	1.0728	1.1814	0	0.4640
East Haven	1.2116	1.2773	0	0.6311
Ferdinand	0.9111	1.4241	0	0.0542
Granby	0.8271	1.2929	0	0.2442
Guildhall	0.7905	1.2359	0	0.5994
Lemington	1.1727	1.2371	0	0.2484
Lewis	N/A	1.3143	0	0.0512
Lunenburg	0.9680	1.2306	0	0.5719
Maidstone	1.1228	1.2266	0	0.1826
Norton	0.6836	1.0304	0	0.2692
Victory	1.2808	1.2320	0	0.3987
Warners Grant	N/A	1.9572	0	0.0506
Warren Gore	0.8014	1.2528	0	0.1816

2007 Effective Tax Rates

Franklin

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bakersfield	1.0076	1.1989	0	0.3118
Berkshire	0.9558	1.2686	0.0014	0.4250
Enosburg	1.1173	1.2121	0.0010	0.4434
Fairfax	1.0534	1.2917	0	0.3190
Fairfield	1.0112	1.2657	0	0.5162
Fletcher	1.0934	1.2248	0	0.4587
Franklin	0.8849	1.2066	0	0.2904
Georgia	1.1111	1.2893	0	0.2360
Highgate	0.9631	1.2042	0.0016	0.1620
Montgomery	0.9189	1.2394	0.0020	0.3015
Richford	1.0258	1.2727	0.0018	0.7815
Sheldon	0.9950	1.2608	0	0.3071
St. Albans City	1.0826	1.2603	0.0005	0.6858
St. Albans Town	1.1125	1.2579	0.0079	0.2608
Swanton	1.0678	1.3399	0.0036	0.3161

2007 Effective Tax Rates

Grand Isle

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Alburgh	1.0317	1.1711	0	0.0000
Grand Isle	1.2079	1.2735	0	0.2953
Isle LaMotte	1.3738	1.3192	0.0052	0.3851
North Hero	1.2819	1.2331	0	0.0000
South Hero	1.1479	1.2687	0	0.0000

2007 Effective Tax Rates

Lamoille

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Belvidere	1.3571	1.2188	0	0.0000
Cambridge	1.3221	1.2409	0	0.0000
Eden	1.2302	1.1655	0	0.0000
Elmore	0.8549	1.2808	0	0.3283
Hyde Park	1.2005	1.2372	0	0.5787
Johnson	1.1110	1.1865	0	0.5258
Morristown	1.0038	1.2839	0.0011	0.6216
Stowe	1.2256	1.2553	0.0044	0.2949
Waterville	1.2073	1.2342	0	0.3524
Wolcott	0.9652	1.1197	0.0023	0.4902

2007 Effective Tax Rates

Orange

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bradford	1.1843	1.3479	0	0.5872
Braintree	1.1770	1.2140	0	0.5129
Brookfield	1.2219	1.2599	0	0.4078
Chelsea	1.1475	1.2334	0	0.0000
Corinth	1.0540	1.1806	0.0012	0.5351
Fairlee	1.0204	1.1418	0	0.2733
Newbury	1.0729	1.2243	0	0.4399
Orange	1.0622	1.1994	0	0.5208
Randolph	1.2046	1.2626	0.0011	0.6564
Strafford	1.1867	1.2619	0	0.4849
Thetford	1.3467	1.2769	0	0.4439
Topsham	1.1094	1.2427	0.0049	0.3970
Tunbridge	1.0347	1.2640	0	0.0000
Vershire	1.2978	1.2637	0.0019	0.5904
Washington	0.9182	1.2331	0	0.4898
Wells River	1.1232	1.2163	0	0.4629
West Fairlee	1.3838	1.3472	0	0.3625
Williamstown	1.1018	1.2654	0.0008	0.6266

2007 Effective Tax Rates

Orleans

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Albany	1.0402	1.2687	0	0.4348
Barton	1.0763	1.2561	0.0014	0.4148
Brownington	N/A	1.0987	0	0.5879
Charleston	1.1063	1.2582	0	0.4838
Coventry	0.9490	1.1837	0	0.0000
Craftsbury	1.3568	1.2347	0.0018	0.4890
Derby	0.9447	1.1754	0.0024	0.3627
Glover	1.1061	1.1766	0.0005	0.4366
Greensboro	1.2384	1.2789	0	0.0000
Holland	1.1166	1.3434	0.0024	0.4594
Irasburg	1.0139	1.2654	0	0.4034
Jay	1.1909	1.3639	0	0.0000
Lowell	0.7738	1.0932	0.0004	0.4439
Morgan	0.9944	1.2064	0	0.1657
Newport City	1.1043	1.2800	0.0062	0.9524
Newport Town	1.0998	1.1992	0	0.3772
Orleans ID	1.3266	1.3261	0	0.0000
Troy	0.9744	1.2441	0.0020	0.3291
Westfield	0.9364	1.1089	0	0.0000
Westmore	1.0390	1.2802	0	0.0000

2007 Effective Tax Rates

Rutland

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Benson	1.0013	1.2373	0.0010	0.5682
Brandon	1.1398	1.2110	0.0022	0.6574
Castleton	1.1011	1.2502	0.0021	0.3101
Chittenden	1.0046	1.1894	0.0003	0.3298
Clarendon	1.2837	1.2442	0.0013	0.3945
Danby	1.1808	1.2857	0	0.5688
Fair Haven	1.1018	1.2037	0.0012	0.8185
Hubbardton	1.1774	1.2440	0	0.5645
Ira	1.1934	1.2377	0	0.2890
Killington	1.3872	1.2611	0	0.1911
Mendon	0.9972	1.2246	0	0.3322
Middletown Springs	1.3156	1.2512	0	0.4882
Mount Holly	1.2376	1.2444	0.0011	0.2499
Mount Tabor	1.0702	1.2308	0	0.1552
Pawlet	1.0836	1.2642	0.0103	0.2583
Pittsfield	1.2521	1.2520	0	0.3568
Pittsford	1.2775	1.3148	0.0019	0.4360
Poultney	1.2586	1.2564	0	0.4062
Proctor	1.3892	1.2718	0	1.0295
Rutland City	1.0453	1.2377	0.0022	1.1547
Rutland Town	1.2296	1.2540	0.0016	0.2491
Shrewsbury	1.0528	1.3088	0	0.4314
Sudbury	1.0961	1.0617	0	0.3240
Tinmouth	1.3707	1.3530	0	0.6829
Wallingford	1.1584	1.1571	0.0041	0.2883
Wells	1.0323	1.2748	0.0001	0.2388
West Haven	1.1066	1.3169	0	0.8283
West Rutland	1.1645	1.2776	0	0.6962

2007 Effective Tax Rates

Washington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barre City	0.8730	1.2523	0.0053	1.2553
Barre Town	0.9598	1.2773	0.0019	0.7276
Berlin	1.1545	1.2113	0	0.3970
Cabot	1.1771	1.2238	0	0.5004
Calais	1.2865	1.3223	0	0.4540
Duxbury	1.1615	1.2966	0	0.3693
East Montpelier	1.2257	1.2854	0.0001	0.4625
Fayston	1.1856	1.1774	0	0.1716
Marshfield	1.0682	1.2851	0	0.4500
Middlesex	1.2045	1.2211	0	0.3630
Montpelier	1.1200	1.2205	0	0.8933
Moretown	1.1981	1.2061	0	0.1842
Northfield	1.1763	1.2506	0.0093	0.6664
Plainfield	1.0283	1.2368	0.0005	0.6139
Roxbury	1.1863	1.2694	0	0.6317
Waitsfield	1.1498	1.2371	0	0.3251
Warren	1.0964	1.2153	0	0.1950
Waterbury	1.0874	1.2363	0	0.2767
Woodbury	1.0205	1.0917	0	0.0000
Worcester	1.2028	1.2302	0	0.4925

2007 Effective Tax Rates

Windham

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Athens	1.0667	1.1382	0	1.3684
Brattleboro	1.4640	1.2631	0.0020	0.9489
Brookline	1.0974	1.2169	0	0.3064
Dover	1.1265	1.2550	0	0.2003
Dummerston	1.5426	1.2734	0.0041	0.1879
Grafton	1.2283	1.2586	0.0092	0.4228
Guilford	1.3642	1.2556	0.0006	0.3643
Halifax	1.0829	1.2785	0.0043	0.5828
Jamaica	1.1735	1.2553	0.0013	0.2813
Londonderry	1.4725	1.2310	0.0004	0.1771
Marlboro	1.3795	1.3480	0	0.3285
Newfane	1.1868	1.2179	0	0.3685
Putney	1.3013	1.2296	0.0054	0.4661
Rockingham	1.2169	1.2278	0.0024	0.7108
Somerset	N/A	1.3361	0	0.6542
Stratton	1.0943	1.2518	0.0001	0.0509
Townshend	1.2068	1.2020	0.0043	0.5242
Vernon	1.0504	1.0141	0.0013	0.4518
Wardsboro	1.1834	1.2564	0	0.3807
Westminster	1.2567	1.2750	0.0039	0.5557
Whitingham	1.3593	1.2622	0	0.4922
Wilmington	1.3490	1.2823	0.0009	0.4003
Windham	1.2995	1.3020	0.0002	0.4963

2007 Effective Tax Rates

Windsor

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Andover	1.2282	1.2847	0	0.3132
Baltimore	0.8749	0.9572	0	0.2686
Barnard	1.0557	1.0889	0	0.2447
Bethel	1.3112	1.2011	0	0.5424
Bridgewater	1.0367	1.1699	0.0012	0.3139
Cavendish	1.3024	1.2747	0.0060	0.3219
Chester	1.1449	1.2639	0	0.5872
Hartford	1.1548	1.3201	0.0003	0.6335
Hartland	1.3318	1.2904	0.0024	0.3330
Ludlow	1.3532	1.3067	0.0030	0.1972
Norwich	1.4621	1.3015	0.0018	0.4723
Plymouth	1.1826	1.2451	0	0.2525
Pomfret	1.2784	1.3479	0.0005	0.3507
Reading	1.1699	1.1873	0	0.2911
Rochester	1.3261	1.1836	0	0.4695
Royalton	1.0331	1.2614	0.0010	0.4754
Sharon	1.1338	1.2347	0.0006	0.4393
Springfield	1.2750	1.2814	0	1.1752
Stockbridge	1.0737	1.2649	0	0.4644
Weathersfield	1.2201	1.2086	0.0064	0.5019
West Windsor	1.2325	1.2462	0	0.2354
Weston	1.0557	1.2665	0.0004	0.2897
Windsor	1.1147	1.2020	0.0056	0.9227
Woodstock	1.2334	1.2243	0.0114	0.2746

2007 Total Tax Rates for Homestead Properties: Listed Low to High

Town Name	Total Tax Rate for Homestead Properties	Town Name	Total Tax Rate for Homestead Properties
Warren Gore	0.7600	Irasburg	1.4473
Averill	0.8293	Bridgewater	1.4502
Lewis	0.8718	Stamford	1.4528
Ferdinand	0.8867	Fairfax	1.4583
Averys Gore	0.9042	Addison	1.4607
Buels Gore	0.9716	Strafford	1.4617
Baltimore	1.0699	Burke	1.4631
Lowell	1.1122	Sunderland	1.4764
Stratton	1.1331	Glover	1.4846
Somerset	1.1532	Norton	1.4864
Leicester	1.1722	Ferrisburgh	1.4888
Mount Tabor	1.1828	Brookfield	1.4985
Derby	1.2245	Troy	1.5081
Brunswick	1.2431	Waterford	1.5083
Woodford	1.2458	Newfane	1.5101
Wolcott	1.2495	Manchester	1.5125
Barnard	1.2579	Jericho ID	1.5132
Elmore	1.2613	Worcester	1.5147
Swanton	1.2784	Corinth	1.5390
Georgia	1.2808	Montgomery	1.5489
Newark	1.2827	Groton	1.5548
Warners Grant	1.2876	Stockbridge	1.5568
Brookline	1.3013	Jericho	1.5595
Pawlet	1.3089	North Hero	1.5695
Woodbury	1.3108	Underhill ID	1.5715
Washington	1.3223	Arlington	1.5735
Wells	1.3305	Underhill	1.5751
Coventry	1.3361	Halifax	1.5772
Wallingford	1.3483	Cambridge	1.5822
Westmore	1.3540	Walden	1.5830
West Windsor	1.3718	Danville	1.5917
Waitsfield	1.3839	Glastenbury	1.5923
Mendon	1.3913	Woodstock	1.5928
Milton	1.4050	Ludlow	1.6101
Granby	1.4053	Castleton	1.6122
Franklin	1.4083	Morristown	1.6161
Weston	1.4200	Townshend	1.6220
Dorset	1.4230	Cavendish	1.6228
Duxbury	1.4283	Charleston	1.6243
Enosburg	1.4398	Starksboro	1.6246

2007 Total Tax Rates for Homestead Properties: Listed Low to High

Town Name	Total Tax Rate for Homestead Properties	Town Name	Total Tax Rate for Homestead Properties
Waltham	1.6283	Fayston	1.7795
Benson	1.6369	Ira	1.7807
Fairlee	1.6472	Rupert	1.7861
Moretown	1.6490	St. George	1.7862
Chelsea	1.6525	Charlotte	1.7879
Bradford	1.6585	Fletcher	1.7969
Danby	1.6600	West Haven	1.7987
Barton	1.6649	Sandgate	1.8019
Richford	1.6657	Middletown Springs	1.8105
Marshfield	1.6668	Hartford	1.8225
Holland	1.6679	Essex Jct.	1.8262
Hartland	1.6771	Isle LaMotte	1.8323
Cabot	1.6798	West Fairlee	1.8342
Vergennes	1.6846	Windham	1.8403
Calais	1.6869	Rockingham	1.8451
Pittsford	1.6887	Williamstown	1.8519
South Burlington	1.6902	Pownal	1.8530
Guildhall	1.6905	Huntington	1.8606
Dummerston	1.6909	Orange	1.8615
Burlington	1.6917	Orleans ID	1.8655
Hinesburg	1.6930	Putney	1.8954
Hubbardton	1.6972	Whiting	1.8971
Bolton	1.7000	Monkton	1.8976
Weybridge	1.7015	Bloomfield	1.8980
Randolph	1.7066	Chittenden	1.9000
Stowe	1.7107	Lyndon	1.9028
Shoreham	1.7127	Thetford	1.9049
Wells River	1.7154	Newport Town	1.9192
Concord	1.7173	Panton	1.9200
Newbury	1.7200	Williston	1.9209
Hyde Park	1.7219	Marlboro	1.9234
Stannard	1.7345	Barre Town	1.9291
Essex Town	1.7367	Norwich	1.9308
Orwell	1.7455	Plymouth	1.9318
Bristol	1.7465	Craftsbury	1.9330
Salisbury	1.7566	Highgate	1.9368
Sheldon	1.7700	Ryegate	1.9624
Lunenburg	1.7727	Reading	1.9633
Bethel	1.7771	Winooski	1.9637
Dover	1.7792	Victory	1.9690

2007 Total Tax Rates for Homestead Properties: Listed Low to High

Town Name	Total Tax Rate for Homestead Properties	Town Name	Total Tax Rate for Homestead Properties
Westminster	1.9800	Shaftsbury	2.2484
Waterville	1.9806	Sharon	2.2512
Middlesex	1.9862	Proctor	2.2689
Bakersfield	1.9932	Vershire	2.2712
Shelburne	2.0000	Springfield	2.2800
Searsburg	2.0082	Mount Holly	2.2833
Bennington	2.0106	Alburgh	2.2857
Guilford	2.0136	Readsboro	2.2904
Vernon	2.0140	Rochester	2.2948
Tunbridge	2.0140	Plainfield	2.2951
Ripton	2.0354	Newport City	2.3122
Braintree	2.0391	Barnet	2.3235
Poultney	2.0516	Landgrove	2.3316
Shrewsbury	2.0717	Lemington	2.3382
Maidstone	2.0732	Belvidere	2.3387
Pittsfield	2.0744	Roxbury	2.3548
Cornwall	2.0948	Brighton	2.3607
Westford	2.0984	St. Albans City	2.3648
Colchester	2.1025	Rutland City	2.4007
Wardsboro	2.1052	Whitingham	2.4084
Lincoln	2.1082	Westfield	2.4112
Albany	2.1166	St. Albans Town	2.4182
Berkshire	2.1227	Brownington	2.4194
Sheffield	2.1258	Rutland Town	2.4196
Fairfield	2.1307	Bridport	2.4315
Johnson	2.1311	Winhall	2.4380
New Haven	2.1417	Sudbury	2.4508
Richmond	2.1506	Andover	2.4609
Granville	2.1507	Peacham	2.4643
Jay	2.1719	Morgan	2.4937
Waterbury	2.1772	Sutton	2.4939
Hardwick	2.1863	Brattleboro	2.5281
Northfield	2.1996	Goshen	2.5570
Shaftsbury ID	2.2036	Londonderry	2.5691
North Bennington	2.2095	Canaan	2.5925
Grafton	2.2114	Berlin	2.5928
Killington	2.2158	St. Johnsbury	2.6372
Greensboro	2.2163	Pomfret	2.6508
Barre City	2.2243	Royalton	2.6641
Middlebury	2.2451	Wheelock	2.6890

2007 Total Tax Rates for Homestead Properties: Listed Low to High

Town Name	Total Tax Rate for Homestead Properties
Peru	2.7108
Warren	2.7376
Grand Isle	2.7426
Clarendon	2.7849
South Hero	2.7991
Fair Haven	2.8653
Eden	2.8760
Hancock	2.9115
East Montpelier	2.9347
Topsham	2.9373
West Rutland	2.9782
Brandon	2.9792
Jamaica	2.9808
Chester	3.0490
East Haven	3.1054
Montpelier	3.1423
Kirby	3.2040
Weathersfield	3.2574
Wilmington	3.2851
Windsor	3.3094
Athens	3.3453
Tinmouth	3.7548

State Average Total Tax Rate for
Homestead Properties: 1.9138

2007 Total Tax Rates for Non-Residential Properties: Listed Low to High

Town Name	Total Tax Rate for Non-Residential Properties	Town Name	Total Tax Rate for Non-Residential Properties
Warren Gore	1.1090	Ferrisburgh	1.5728
Baltimore	1.1469	Woodstock	1.5835
Averill	1.1819	Wells	1.5842
Leicester	1.2495	Westmore	1.5890
Stratton	1.2895	Milton	1.5914
Barnard	1.2899	Bridgewater	1.5929
Lewis	1.3347	Cavendish	1.5954
Mount Tabor	1.3380	Manchester	1.5993
Wallingford	1.3471	Shoreham	1.6058
Ferdinand	1.3579	Townshend	1.6177
Woodbury	1.3773	Washington	1.6180
Wolcott	1.3819	Salisbury	1.6261
West Windsor	1.3849	Mendon	1.6291
Averys Gore	1.3853	Hartland	1.6352
Buels Gore	1.3932	Waterford	1.6352
Lowell	1.4037	Weston	1.6422
Brookline	1.4120	Groton	1.6492
Dorset	1.4243	Hinesburg	1.6533
Dummerston	1.4284	Moretown	1.6586
Derby	1.4400	Corinth	1.6615
Georgia	1.4503	Coventry	1.6663
Waitsfield	1.4656	Weybridge	1.6665
Pawlet	1.4837	Jericho	1.6699
Cambridge	1.5033	Bethel	1.6715
Newark	1.5041	Jericho ID	1.6732
Sunderland	1.5102	South Burlington	1.6827
North Hero	1.5194	Starksboro	1.6863
Addison	1.5203	Danville	1.7009
Somerset	1.5211	Irasburg	1.7044
Arlington	1.5266	Essex Town	1.7068
Enosburg	1.5273	Stannard	1.7068
Strafford	1.5274	Fairfax	1.7112
Swanton	1.5288	Elmore	1.7155
Brookfield	1.5336	Waltham	1.7211
Worcester	1.5394	Calais	1.7213
Newfane	1.5402	Pittsford	1.7252
Burke	1.5468	Cabot	1.7266
Glover	1.5525	Underhill	1.7294
Duxbury	1.5542	Underhill ID	1.7337
Ludlow	1.5618	Chelsea	1.7438

2007 Total Tax Rates for Non-Residential Properties: Listed Low to High

Town Name	Total Tax Rate for Non-Residential Properties	Town Name	Total Tax Rate for Non-Residential Properties
Stowe	1.7443	Marlboro	1.8882
Middletown Springs	1.7459	Newbury	1.8924
Stockbridge	1.7501	Richford	1.8930
Sandgate	1.7501	Morristown	1.8945
Charlotte	1.7514	Marshfield	1.9046
Bolton	1.7538	Holland	1.9078
Hyde Park	1.7573	Victory	1.9119
Danby	1.7593	Pownal	1.9473
Randolph	1.7597	Fletcher	1.9487
Halifax	1.7618	Dover	1.9517
Hubbardton	1.7620	Montgomery	1.9550
Vergennes	1.7682	Vernon	1.9609
Fayston	1.7684	Monkton	1.9649
Norwich	1.7709	Huntington	1.9734
Isle LaMotte	1.7758	Cornwall	1.9755
Essex Jct.	1.7767	Williston	1.9792
Charleston	1.7792	Warners Grant	1.9846
Castleton	1.7825	Ripton	1.9850
Brunswick	1.7826	Reading	1.9868
Woodford	1.7870	Hartford	1.9912
Walden	1.7926	Orwell	1.9941
Franklin	1.7939	West Haven	1.9943
West Fairlee	1.7956	Whiting	1.9969
Fairlee	1.8019	Westminster	1.9998
Craftsbury	1.8053	Shelburne	2.0002
Bradford	1.8116	Middlesex	2.0077
Wells River	1.8163	Waterville	2.0150
Putney	1.8188	Plymouth	2.0161
Troy	1.8197	Granby	2.0164
Thetford	1.8307	Panton	2.0217
Ira	1.8339	Orange	2.0226
Concord	1.8388	Williamstown	2.0272
Windham	1.8426	Norton	2.0276
Rockingham	1.8556	Killington	2.0376
Orleans ID	1.8648	Newport Town	2.0484
Barton	1.8653	Burlington	2.0486
Stamford	1.8665	Poultney	2.0492
Bristol	1.8718	Lyndon	2.0519
Benson	1.8828	Pittsfield	2.0742
Guilford	1.8868	Lunenburg	2.0758

2007 Total Tax Rates for Non-Residential Properties: Listed Low to High

Town Name	Total Tax Rate for Non-Residential Properties	Town Name	Total Tax Rate for Non-Residential Properties
Ryegate	2.0789	Barnet	2.3585
Braintree	2.0835	Richmond	2.3607
Winooski	2.1019	Granville	2.3642
Rochester	2.1126	Sudbury	2.3913
Rupert	2.1302	Colchester	2.3930
Middlebury	2.1333	Sharon	2.3953
Sheldon	2.1333	Jay	2.4085
Belvidere	2.1371	Waterbury	2.4147
Proctor	2.1590	Bloomfield	2.4187
Chittenden	2.1632	Shrewsbury	2.4292
Londonderry	2.1929	Lemington	2.4441
Lincoln	2.1986	Albany	2.4443
Wardsboro	2.2038	Rutland Town	2.4600
Glastenbury	2.2075	Roxbury	2.4625
Westford	2.2126	Peacham	2.4804
St. George	2.2233	Fairfield	2.4855
Bennington	2.2272	Peru	2.4866
Johnson	2.2297	Winhall	2.4937
Vershire	2.2299	Alburgh	2.5021
New Haven	2.2308	Newport City	2.5090
Guildhall	2.2321	Andover	2.5507
Maidstone	2.2376	Goshen	2.5624
Hardwick	2.2381	Plainfield	2.5862
Grafton	2.2519	Berkshire	2.6030
Greensboro	2.2704	St. Albans City	2.6036
Whitingham	2.2823	Rutland City	2.6109
Bakersfield	2.2825	Barre City	2.6199
Springfield	2.2859	Sutton	2.6528
Northfield	2.2877	Searsburg	2.6549
Barre Town	2.2921	St. Albans Town	2.6749
Mount Holly	2.2935	Berlin	2.6889
Bridport	2.3034	Clarendon	2.7188
Sheffield	2.3167	Westfield	2.7397
Brattleboro	2.3176	Eden	2.7610
North Bennington	2.3223	Pomfret	2.7638
Landgrove	2.3299	Brighton	2.7916
Tunbridge	2.3301	Canaan	2.8229
Shaftsbury ID	2.3439	Grand Isle	2.8625
Highgate	2.3508	Brownington	2.8639
Shaftsbury	2.3567	St. Johnsbury	2.8765

2007 Total Tax Rates for Non-Residential Properties: Listed Low to High

Town Name	Total Tax Rate for Non-Residential Properties
Readsboro	2.9247
Hancock	2.9448
Morgan	2.9491
Wheelock	2.9570
Warren	2.9902
Fair Haven	3.0171
East Montpelier	3.0381
South Hero	3.0431
Royalton	3.0671
Brandon	3.0974
Kirby	3.1230
Jamaica	3.1479
Wilmington	3.1595
West Rutland	3.1597
Topsham	3.1964
East Haven	3.2162
Weathersfield	3.2353
Chester	3.2587
Montpelier	3.3000
Athens	3.4434
Windsor	3.4503
Tinmouth	3.7228

**State Average Total Tax Rate for
Non-Residential Properties: 2.0472**

Glossary Of Assessment Terms

Aggregate Ratio - In the equalization study, the figure you get when the sum of the assessments is divided by the sum of the sale prices. May also be called the weighted mean or the weighted average ratio.

Appraised Value - the estimated value as determined by a lister/assessor of a property before any adjustments are made to that value for taxing purposes. Adjustments could include an assessment ratio if the property is to be taxed at a value other than full fair market value, either a full or partial exemption, or at a value established under a stabilization agreement.

Assessed Value - amount in dollars at which a property is put on the assessment rolls. It differs from the appraised value for three major reasons, such as fractional assessment laws, exemptions or stabilization agreements, and decisions by assessing officials to override appraised value estimates.

CAPTAP - Computer-Assisted Property tax Administration Program. CAPTAP is a type of CAMA (computer-assisted mass appraisal) software available to Vermont municipalities and supported by the Tax Department. It consists of two related software programs--one for calculating the appraised value of a property and the other for tax administration purposes such as printing out the grand list and generating tax bills and is referred to as **CAMA 2000**.

CAMA 2000 uses cost tables from Marshall Valuation Services, is the system which Property Valuation and Review supports. CAPTAP I has cost tables based on the 1980 Vermont Appraisal Manual. Property Valuation and Review support for this system will end in 2005.

Category (see also use class) - All taxable properties in Vermont are classified into 15 categories based on their use. For example, R1 refers to small acreage residential and UE to utility electric. The goal is to group properties with similar uses together.

Class (see also use class) - There are 4 classes of property that are formed by the aggregation of the 15 categories into like-use groups. They are residential (R1, R2, MHU, MHL, V1 and V2), commercial / industrial (COMM, CMA and IND), utilities (UE and UO), and open land (Farm, Wood and MSC).

Coefficient of Dispersion (COD) - The COD is a measure of uniformity of appraisals for all properties on the grand list. If, for example, a town has valued every single property at 100% of fair market value (that is, every property has an assessment to fair market value ratio of 100%), then there is zero dispersion, hence 0.00 percent COD. Similarly, if every single

property is assessed at 80% of fair market value, there is zero dispersion. If, however, the town median assessment to sales ratio is 80%, but individual assessments vary markedly, either above or below the median, then the disparity of assessments will reflect in a COD greater than 0%. As the disparity increases, the COD correspondingly increases.

Zero is a perfect score as a coefficient of dispersion. It indicates absolute fairness insofar as every taxpayer is appraised at exactly the same percentage of fair market value. The higher the number, the greater the dispersion, or disparity, in how properties are assessed in that town. Because of fluctuations in the market, and because properties are constantly being improved or changed, a perfect score is close to impossible. A coefficient of dispersion of 10 or lower is excellent. Statistically, it is the average deviation of a group of RATIOS from the TOWN-WIDE MEDIAN expressed as a percentage of the MEDIAN.

The statutory definition is in 32 VSA, section 5401(1). Vermont municipalities will be required to reappraise when the COD falls above 20%. 32 VSA, section 4041a.

Common Level of Appraisal (CLA) - In Vermont law, "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." 32 VSA, section 5401(3).

It is essentially a measure of how close a town or city's local appraisals are to fair market value. Vermont municipalities are required to reappraise when the CLA falls below 80%. 32 VSA, section 4041a.

Confidence Interval (see also confidence level) - An interval calculated around the aggregate ratio. The high and low values in the interval form a range within which one can predict (within the limits of the confidence level) that the true ratio for the grand list exists. Vermont's study required that the interval not exceed a range of plus and minus 10% around the aggregate ratio. This is the maximum range of the interval. The actual range is generally considerably less but will depend on the size of the sales sample and its variability.

Confidence Level (see also confidence interval) - The required level of confidence to achieve a pre-established level of statistical reliability. Vermont's study is based on a 90% confidence level. This means that if we were to repeatedly select sales samples from a grand list, the resulting equalization ratios would be within the calculated confidence interval 9 out of 10 times. Ratios used for equalization are calculated at the lowest level of sales aggregation (see also category, class, town-wide and use class) that achieves the 90% level.

Education Grand List - see Grand List

Effective Tax Rate (ETR) - It is what the tax rate would be if all taxable property were appraised at full value. It is also called the equalized tax rate. The effective school tax rate is calculated by dividing the school taxes assessed by the equalized education grand list.

Equalized Education Property Value - This is the figure used to measure the property wealth of a school district. It is the Division of Property Valuation and Review's estimate of the fair market value of all nonresidential and homestead real property that is required to be listed at fair market value, plus the aggregate value of property required to be listed at a stipulated value under a stabilization agreement, plus the aggregate use value of property enrolled in the current use program.

See also homestead equalized education property value and nonresidential equalized education property value.

Equalized Education Property Tax Grand List (EEGL) - One percent of the equalized education property value. Statutorily defined in 32 VSA, section 5401(6).

Extreme Ratios (see also outlier ratios and interquartile range) - Extreme ratios are those identified as being markedly higher or lower than the aggregate ratio. If a ratio is identified as being extreme, its inclusion in the study would distort the results. Extreme ratios are therefore not used to calculate study results at any level of aggregation where they are identified.

Grand List - One percent of the listed value established by the local assessing officials. The "municipal grand list" is the value used to raise municipal taxes. It includes any personal property taxable at the local level, and excludes locally voted exemptions. Properties subject to local stabilization agreements are included at their stabilized values.

The "education property tax grand list" is one percent of the education property value. See 32 VSA section 5404. It is the value to be used to raise the State Education Tax and the Local Share Tax. It generally does not include inventory or business personal property. It includes the value of properties exempted by local vote (if not "grandfathered"), and it includes the full value of properties subject to local stabilization agreements as defined under 32 VSA section 5401(5).

International Association of Assessing Officers (IAAO) - A non-profit educational association whose mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance.

Interquartile Values/Range (see also outlier and extreme ratios)- The values that divide a set of ratios into 4 equi-distant parts with the lowest observation equal to 0% and the highest equal to 100%. The interquartile range is the distance from the 25th percentile to the 75th percentile. These statistics are used to identify outlier and extreme observations. An outlier is defined as a ratio that is beyond 1.5 times the interquartile range from either the 25th or the 75th percentiles. An extreme is defined as a ratio that is beyond 3 times the interquartile range from the same percentiles.

Mean - The result of adding all the values and dividing by the number of values. For instance,

the mean of 3, 5 and 10 is 6. ($3+5+10 = 18$; $18/3 = 6$.) Also called the arithmetic mean or the average.

Median Ratio - The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values.

Municipal Grand List - see Grand List

Orthophotograph - a composite product made from overlapping aerial photographs. It appears similar to a standard enlarged aerial photograph, but because tilt and relief displacement have been eliminated (the land is essentially flattened out), the photo becomes close to being a map upon which property lines and other data can be plotted.

The Vermont Mapping Program can provide both the paper maps and the computerized data represented on the paper map on a digital medium available on CD-ROM.

Outlier Ratio (see also extreme ratio and interquartile range) - Ratios that are found to be statistically different from other sales ratios in a given sample. Outliers may deserve special attention depending on the variability of other sales ratios in the sample.

Parcel - For tax administration, it is the base unit to be reported in the grand list book and is defined as "all contiguous land in the same ownership, together with all improvements thereon." 32 VSA, section 4152(a)(3). This definition does not, however, govern the listers' determination of the highest and best use of a property. The following factors must be considered when making that decision: whether the property was conveyed in one deed; the land's character and use; whether separately deeded tracts are contiguous, and whether the property functions as one tract for the owner.

Payment-In-Lieu-of-Taxes (PILOT) - A payment to a town or city to compensate for a part of the cost for services on property which is exempt from the regular tax. For example, the State of Vermont makes a PILOT for state-owned buildings. Towns and cities may enter agreements with owners of low and moderate income housing whereby a PILOT is paid, rather than the full tax based on fair market value. See 32 VSA section 3843.

Price-Related Differential (PRD) - The mean ratio divided by the aggregate ratio. Also called the regressivity index. This statistic is used to determine whether assessment practices are progressive or regressive. A PRD above 1.03 tends to indicate assessment regressivity (lower valued properties are assessed at a higher ratios). A PRD below .98 tends to indicate assessment progressivity (higher valued properties are assessed at a higher ratios).

Regressivity Index - See price-related differential.

Reliable Ratio (see also confidence level and confidence interval) - A ratio which is statistically accurate within a margin of error of plus or minus 10% at a 90% confidence level. The sale report indicates if this guideline was met at each level of sales aggregation.

Townwide (see also use class) - The highest level of sales sample aggregation in which all sales across all categories are included for a city or town.

Trimmed Data (see also extreme ratios) - This refers to the data used to calculate the equalization ratio (i.e., the aggregate or weighted mean) and its confidence interval after any extreme ratios have been eliminated..

Use Class - The classification of properties into groups based on their use. For example, residential, commercial, utility etc. All properties in Vermont are grouped into 15 categories. In conducting the equalization study, listed value to sale price ratios are calculated at the lowest level of aggregation that achieves a reliable ratio (see also reliable ratio). If a reliable ratio can not be achieved at the category level, then the next higher level of aggregation (class) is used. If a reliable ratio is not achieved at this level, then the townwide ratio is used for equalization.

Use Value Appraisal - The value of property for a specific use (as opposed to the broader "highest and best use").

Qualifying farm and forest land and farm buildings may enroll in Vermont's use value appraisal program. Enrolled land and buildings are required to be assessed at use value. Use Value Appraisal is defined in Vermont law as meaning, "with respect to land, the price per acre which the land would command if it were required to remain henceforth in agriculture or forest use, as determined in accordance with the terms and provisions of this subchapter. With respect to farm buildings, 'use value appraisal' means 30 percent of fair market value." 32 VSA, section 3752(12). The Current Use Advisory Board sets the use values for farm and forest land annually.

Weighted Mean - See Aggregate Ratio.