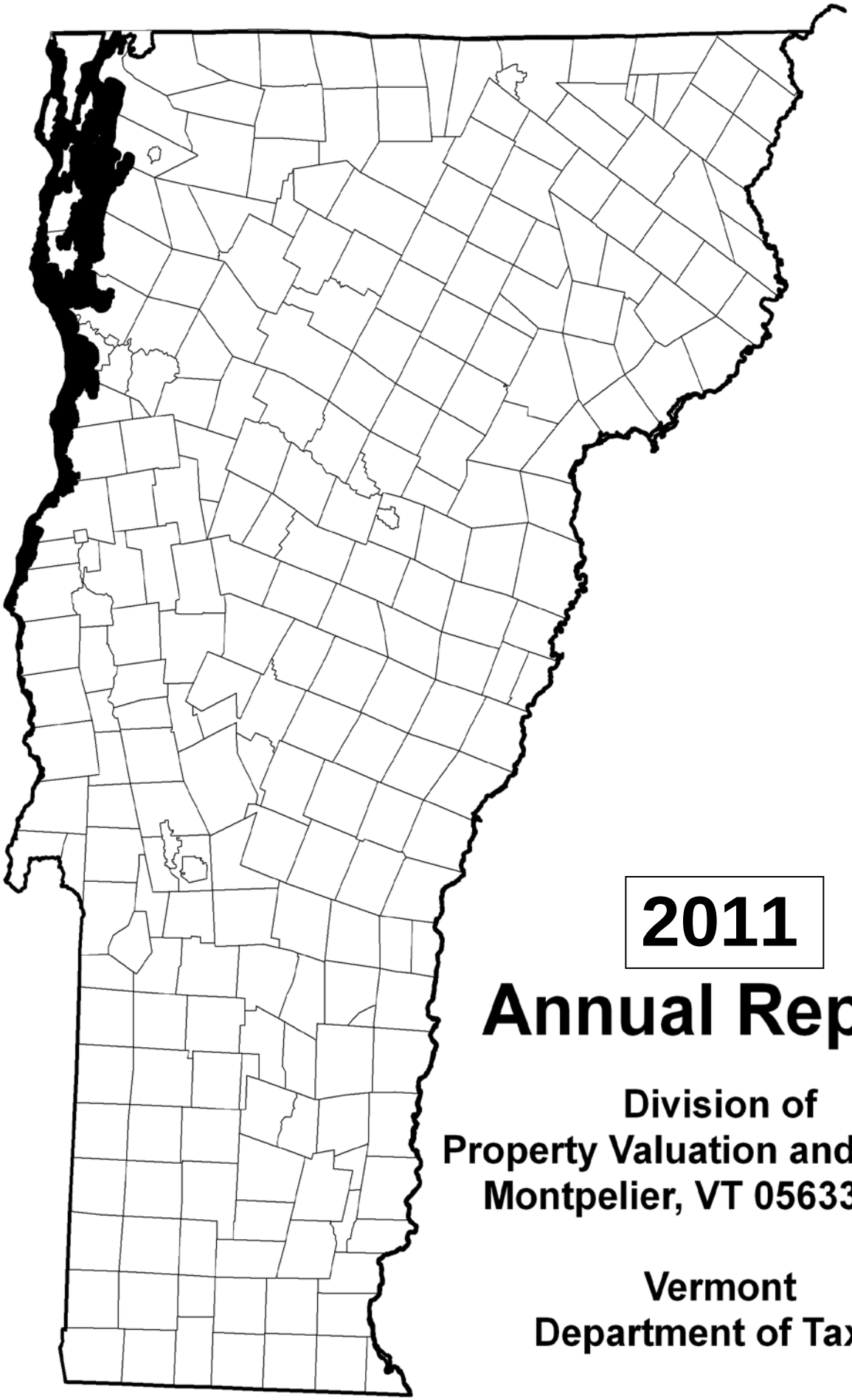

2011

Annual Report

Division of
Property Valuation and Review
Montpelier, VT 05633-1401

Vermont
Department of Taxes

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

Agency of Administration

To: Honorable Shap Smith, Speaker
Honorable John Campbell, President pro tempore

From: William E. Johnson, Director

Date: January 2011

Subject: Annual Report of Property Valuation and Review Division

I am pleased to present Property Valuation and Review's 2011 Annual Report. This document fulfills the requirements of 32 V.S.A., section 3412. A copy will be sent to the selectboard of each town.

No new rules affecting the property tax were adopted in 2010 by the Tax Department or the Current Use Advisory Board.

cc Governor Peter Shumlin
Mary Peterson, Commissioner

VERMONT

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Property Tax Administration - 2010 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, 2010. 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 EEPVs determined as part of the 2010 equalization study are a measure of the property wealth of a school district and become an important data element in the setting of education tax rates for all Vermont school districts.

Property Values

The increase in listed value statewide has slowed. Two factors generally affect the listed values—new construction and reappraisals. In 2010 there were reappraisals in 33 towns. In the three years previous there were, 38, 44 and 47. The stabilizing real estate market will likely mean fewer and less frequent reappraisals will be necessary in the ensuing years.

The state total equalized education property value fell slightly this year.

Tax Year	Educ LV (Billion $)	% Change	EEPV (Billion $)	% Change
2010[1]	76.3	2.55%	81.3	-1.57%
2009	74.4	4.13%	82.6	2.17%
2008	71.5	9.60%	80.9	6.73%
2007	65.2	10.21%	75.8	9.68%
2006	59.2	13.82%	69.1	12.36%
2005	52.0	16.75%	61.5	13.66%

The state total equalized municipal property value followed suit in dropping slightly over 2009. The 2010 figure is $82.2 billion compared to $83.8 billion in 2009, $82.1 billion in 2008 and $77.0 billion in 2007.

[1] Prior to 2010 the education listed and the equalized education property value did not include the "increment" relating to active tax increment financing districts.

The total taxable personal property (machinery/equipment and inventory) value this year is $827.8 million—a decrease from last year's $852.2 million. For 2008 it was $852.8 M. This property is taxed for municipal services but not for education costs.

The Vermont real estate market remains cool. The number of transactions is still down, but the median sale price of R1's is up slightly.

Year	R1 Median Price
2010	$187,500
2009	$185,000
2008	$200,000
2007	$200,000
2006	$194,000

Location is everything. The condo market in Chittenden County did not take the hit the resort-area condos in Windham County did. Only Chittenden and Grand Isle Counties showed an increase in equalized value, although the Chittenden County growth is overstated. Prior to 2010 the equalized education property value did not include the increment relating to active tax increment financing districts. Windham County saw the smallest increase last year and the largest decrease this year. Note that the changes include not only appreciation/depreciation but also the value of new construction.

Change in EEPV – 2009 to 2010 (FY10 to FY11)

County	% Increase	Ranking
Addison County	-1.78%	6
Bennington County	-2.58%	10
Caledonia County	-0.48%	3
Chittenden County	0.93%	1
Essex County	-2.07%	9
Franklin County	-0.91%	5
Grand Isle County	0.50%	2
Lamoille County	-2.83%	11
Orange County	-0.76%	4
Orleans County	-1.91%	7
Rutland County	-2.89%	12
Washington County	-2.03%	8
Windham County	-4.22%	14
Windsor County	-3.07%	13
STATEWIDE	**-1.57%**	

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 in Millions of $ (before income sensitization)

Tax Year	School Taxes	Municipal Taxes[2]	Total Taxes	%Change School Taxes	%Change Muni Taxes	Total % Change
2002	687.6	246.4	934.0	11.30%	3.8%	9.2%
2003	741.6	256.0	997.6	7.90%	3.9%	6.8%
2004	734.5	273.6	1,008.1	-1.00%	6.9%	1.1%
2005	814.5	292.5	1,107.0	10.90%	6.9%	9.8%
2006	879.3	316.1	1,195.4	8.00%	8.1%	8.0%
2007	919.5	335.1	1,254.6	4.60%	6.0%	5.0%
2008	1,000.7	353.9	1,354.6	8.80%	5.6%	8.0%
2009	1,051.8	365.7	1,417.5	5.10%	3.3%	4.6%
2010	1,071.5	372.0	1,443.5	1.87%	1.7%	1.8%

School, Municipal and Total Effective Tax Rates (ETR)

Tax Year	School ETR[3]	Municipal ETR[4]	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[3]	Hmstd Total ETR	NonRes Total ETR
2004	$ 1.31	$ 1.41	$ 0.49	$1.80	$1.90
2005	1.30	1.35	0.47	$1.77	$1.82
2006	1.23	1.32	0.47	$1.70	$1.79
2007	1.17	1.26	0.44	$1.61	$1.70
2008	1.18	1.29	0.43	$1.61	$1.72
2009	1.21	1.33	0.44	$1.65	$1.77
2010	1.26	1.38	0.45	$1.71	$1.83

Note: 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 2010 equalized values. In past years, appeals have resulted in less than half of a percent decrease in the statewide total value.

[2] Municipal taxes include only town/city level taxes.
[3] ETR expressed in rate per $100 of equalized value
[4] Municipal ETR's include only town/city level taxes in computation

Total taxes for 2010 (FY11), including the approximately $15.7 M in property taxes assessed by sub-municipalities such as villages and special districts, was close to $1.46 billion. Property tax adjustment credits and homeowner rebates reduce that total to approximately $129 billion.

Assessment practices in Vermont

There are two widely used measures for evaluating assessment practices in Vermont—the common level of appraisal (CLA) and the coefficient of dispersion (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 improved to 94%. For 2009 it was 90%. The result of the 2008 study was 88%--slightly better than the 86% shown in 2007.

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. For 2010 only 23 towns have a CLA under 80%. Towns with a CLA under 80% will receive an Order to Reappraise.

About a third of towns have a CLA of 100% or greater. The higher CLA's are in part a function of the drop in fair market values in many areas.

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—in newer or fairly homogenous areas 10% or less is considered good. Few such areas exist in Vermont. 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." [5]

Percentage of Municipalities with COD's

Tax Year	10% and less	>10% and <20%	20% to <30%	30% and higher
1981	1%	25%	42%	31%
2001	13%	69%	17%	1%
2003	14%	62%	24%	0%
2005	6%	51%	40%	3%
2006	5%	51%	36%	8%
2007	10%	56%	26%	8%
2008	27%	51%	21%	5%
2009	2%	54%	12%	2%
2010	29%	58%	10%	2%

Clearly assessment equity has improved since 1981. In 1997 32 V.S.A. Section 4041a was enacted. It requires that a municipality with a CLA less than 80 percent <u>or</u> 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.

The recent cooling of the real estate market should result in towns needing to reappraise less frequently. Only 14 new reappraisal orders are anticipated as a result of the latest study. The last study resulted in 12 new orders. The jump in the number of towns with low COD's bears watching.

Assistance to Municipalities

The Vermont Department of Taxes annually issues several payments to Vermont towns and cities. Payments totaled over $21.2 million in calendar year 2010.

[5] *Property Appraisal and Assessment Administration*, page 601, Joseph K. Eckert, Ph.D., General Editor, IAAO

The annual payment designed to hold the towns harmless for municipal (not including school) revenue lost as a result of enrollment in the **use value** appraisal program is issued in November. The 2010 payment was over $11.5 million.

Annual payment to municipalities for payment-in-lieu-of-taxes (**PILOT**) totaling $5.65 million was made in October of 2010. Payment is based on the assessed value of state-owned property in accord with 32 V.S.A. §3701.

In October of 2010 approximately $98,800 was distributed to assist towns in the acquisition of training for listers. Payment is based on the number of real estate parcels. The law provides that a municipality shall be paid $3.65 per grand list parcel for the first 100 parcels $0.20 for each of the next 100 parcels, and $0.01 for each parcel in excess of 200. This money can be used only for costs to acquire assessment education through PVR.

Two other payments were made in February of 2010. One is a payment of $8.50 per parcel to assist with the expenses involved in townwide reappraisals. Over $2.8 million was paid out this year. In addition, about $330,000 was sent out to compensate towns for assistance provided to Property Valuation and Review in conducting the annual sales ratio study. This is a $1 per parcel payment provided by 32 V.S.A. §5405(f).

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Education and Training

During 2010 Property Valuation and Review (PVR) once again provided a full training program to listers and others in many aspects of tax administration and assessment.

A range of offerings was provided so that everyone, from new listers to seasoned assessors could take a class appropriate to their level of experience and understanding. There were 14 topics available with 43 classes held at various locations and dates around the state, with over 300 total participants.

In addition to New Lister Orientation and New and Advanced Lister Training, topics included Data Collection and Property Inspection, Basic Residential Construction, Developing a Land Schedule, Preparing for a Town Wide Reappraisal as well as several basic and advanced computer labs. Instruction was provided by staff from PVR, the Tax Department IT Help Desk and professional instructors. Property Valuation and Review sponsored three International Association of Assessing Officers (IAAO) courses – Depreciation Analysis, Income Approach to Valuation and Residential Modeling Concepts – which were taught by IAAO certified personnel. There were also individual training sessions for towns that purchased the CAMA 2000 program during the 2010 year.

PVR continued its collaboration with the University of Vermont Extension Service to provide seminars at the Town Officer Education Conferences (TOECs). Listers again comprised the largest audience with a total of over 150 at the five 2010 spring sessions held around the state. Workshops included Basic Principles of Depreciation, What's Up in Current Use and the Listers' Forum, a round table discussion with the PVR Director and staff.

Education continues to be a high priority for PVR and for the Legislature. We are continually looking to introduce new ways of presenting courses which will enable more listers to participate in education and are also working on creating a certification program. The funds appropriated to towns for lister education provide opportunities for those listers who otherwise would not have the resources to attend classes. Listers continue to actively participate in PVR's Lister Education Program, which enables them to understand and better perform the responsibilities of the office. Many towns have benefitted from the classes developed by PVR and will continue to benefit 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, 148 appeals have been received for the 2010 tax year. Very few of the 2010 appeals have been heard.

The majority of appeals heard by the State Appraisers, including those 2009 cases decided to date, continue to result in either no change in value or a reduction in value. The 2009 results so far are:

Value Increased	No Change	Reduced 20% or Less	Reduced More than 20%
0	**34**	**53**	**41**

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

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
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	159	18	68	73
2006	133	19	72	42
2007	161	19	71	71
2008	192	28	112	52
2009[1]	174	21	94	34

[1] 25 Outstanding as of publication

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 used by PVR to enhance assessment uniformity is the Computer Assisted Mass Appraisal (CAMA) system that is supported by the Tax Department.

The Department currently supports two windows-based software applications. The CAMA product is called CAMA 2000 and is supplied by New England Municipal Resource Center – NEMRC. The software 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 other software application is a tax administration application is also supplied by NEMRC. The two systems are linked so that values generated in CAMA 2000 are automatically transferred the NEMRC Grand List administration program.

The Department's Information Technology Division includes computer Help Desk staff. The Help Desk staff is currently supporting 187 towns using the CAMA 2000 and all towns using the NEMRC Tax Administration software. During the past year Property Valuation and Help Desk staff participated in numerous training sessions throughout the State providing instruction on both basic and advanced CAMA 2000 components. Advanced sessions included sketching and the commercial database. The Department's goal is to continue to continue to expand its education services so as to offer a comprehensive training program for the CAMA 2000 and NEMRC systems.

Over the last three years, department staff has worked with a diverse group of Listers and Assessors to evaluate the CAMA 2000 application. Earlier concerns related to the stability of the software have largely been overcome as NEMRC has implemented an initiative to promote the dissemination of a uniform version of the software throughout the State. This coupled with enhanced support and education services from both Department and NEMRC staff appear to have met most users' demands.

Now that the immediate priority of stabilizing the CAMA software has been achieved, it is time to begin to develop a longer term plan that outlines the architecture and capabilities of the next generation CAMA software. To this end the evaluation group has begun meeting to define and prioritize major system enhancements to be pursued over the next several years.

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 exceed 20,000 (taxable and non taxable) with a decrease in paid returns from 23093 in FY 2005, to 14215 in FY 2010. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2010	$23,818,571.98
2009	$22,945,645.75
2008	$33,991,555.30
2007	$39,317,848.34
2006	$43,682,206.93
2005	$45,213,535.80

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 than 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 2103 in FY 2005, to 2148 in FY 2010. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2010	$ 600,065.45
2009	$2,222,921.10
2008	$3,449,827.15
2007	$5,646,165.77
2006	$6,445,892.26
2005	$5,727,233.70

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 exceeds the seller's maximum tax liability. Approximately 4000 returns are filed annually. One staff member is assigned to administer this tax.

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

2010	$ 7,851,932.03
2009	$ 8,237,044.02
2008	$11,652,096.73
2007	$13,333,988.53
2006	$17,158,528.37
2005	$22,247,724.48

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 3000 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.

2010 Use Value Appraisal Program

Vermont's current use program (32 VSA Chapter 124) began in tax year 1980 with the enrollment of less than 120,000 acres. By 2010, this number has soared to 2,248,022 acres and includes 13,308 landowners. The primary objectives of the program are 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.

Owners may apply to have eligible land and farm buildings enrolled. In return for agreeing to keep the property in agricultural and forest production, the property is taxed based on use value rather than fair market value. Enrolled farm buildings are exempt from taxes. Enrolled land has a perpetual lien in favor of the State of Vermont. The lien remains until such time as the land use change tax is paid. The land use change tax must be paid at the time of the development of the property.

Use Values

The Current Use Advisory Board (CUAB) is charged with adopting rules, providing administrative oversight, and establishing use values. The CUAB meets annually to review data presented by the Agency of Agriculture, Food and Markets and by the Department of Forests, Parks and Recreation. These data are used to establish use values. The net annual stumpage value per acre is determined for forest land and land rental values are the key component for agricultural land. The last five years of use values are shown below.

Tax Year	Forest Land Value per Acre	Forest Land Value Greater than One Mile from Road per Acre	Agriculture Land Value per Acre
2010	$122	$92	$215
2009	$123	$92	$199
2008	$136	$102	$187
2007	$133	$100	$146
2006	$127	$95	$146
2005	$120	$90	$122

Program Costs and Tax Savings

The reimbursement to towns for the loss in revenue in 1980 was just over $400,000. Enrollment and cost have steadily climbed to over $52 million on 2010. With the 2008 tax year, an estimated 58.9% of the potentially eligible agricultural land and an estimated 40.4% of the potentially eligible forest land was enrolled. The combined enrolled land for 2010 represents 36.5% of the total land area of the state.

Landowners with land and farm buildings enrolled for tax year 2010 enjoyed a total savings of over $52 million. The cost and corresponding savings to landowners has been steadily climbing over the last few years as seen in the table below. Correspondingly, the enrollment in the program has also seen a steady increase both in parcels, owners, and acres enrolled. The statewide savings and costs along with the enrollment information are shown in the tables below. A comprehensive review of each town is found at the end of this section.

Tax Year	Municipal Tax Savings	Education Tax Savings	Total Savings to Owners
2005	$8,078,698	$24,901,872	$32,980,570
2006	8,871,412	27,125,217	35,996,629
2007	9,728,409	29,797,654	39,526,063
2008	10,712,418	33,913,934	44,626,352
2009	11,585,297*	37,385,819*	48,971,116*
2010	12,288,566	40,191,533	52,480,099

Tax Year	Parcels	Owners	Agricultural Acres	Forest Acres	Total Acres
2005	13,640	10,807	510,645	1,482,437	1,993,082
2006	14,061	11,195	515,422	1,521,506	2,036,928
2007	14,640	11,721	521,381	1,564,321	2,085,702
2008	15,047	12,078	524,835	1,594,324	2,119,159
2009	15,642*	12,570	534,275	1,654,295	2,188,810*
2010	16,308	13,135	543,354	1,704,668	2,248,022

*Updated from 2010 Annual Report

As with last legislative session, the program anticipates an examination of program structure and benefits in order to address pressures on the state budget. The program has experienced a variety of cost saving measures over the years. During the financial downturn that occurred in the 1990s, the use value program was not fully funded. In fiscal years 1992 through 1996, the benefits to program participants was pro-rated at 80%, 77%, 62% and 59% respectively. Historically, moratoriums have also been placed on program enrollment.

Land Use Change Tax

A one-time land use change tax is levied when enrolled land is "developed" as that term is defined in 32 V.S.A. §3752. Landowners can withdraw from the program without paying the tax provided they have not developed the land. The lien remains on the land until such time as the land use change tax is paid.

The tax for land enrolled more than 10 years is ten percent of the fair market value of the developed land. The tax is twenty percent for parcels enrolled 10 years or less. In the last few years, the land use change tax assessed and paid along with number of acres is shown in the table below.

Calendar Year	Land Use Change Tax Assessed	Acres Developed
2009	$406,245	2,742
2008	654,924	3,286
2007	489,540	2,752
2006	643,642	4,497
2005	840,159	5,127
2004	700,839	4,602

Current Use Appraisal Program

Participant Tax Savings - Tax Year 2010

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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Addison	96	8,560	7,674	4,949,134	11,865,659	0.3400	1.5591	1.4677	57,170	77,162	174,152	308,484
Albany	76	3,759	5,822	3,048,100	5,148,700	0.3778	1.1836	1.2586	30,968	36,077	64,802	131,847
Alburgh	41	1,279	4,811	504,000	5,813,900	0.5670	1.8516	2.2241	35,822	9,332	129,307	174,461
Andover	41	1,097	4,212	1,342,300	5,321,502	0.3200	1.2336	1.3753	21,324	16,559	73,187	111,070
Arlington	66	1,769	8,983	1,895,000	7,449,000	0.2745	1.4872	1.4580	25,649	28,182	108,606	162,437
Athens	21	267	2,631	251,044	1,492,903	0.8700	1.5145	1.5208	15,172	3,802	22,704	41,678
Averill	12	0	21,354	0	6,194,965	0.1165	0.8846	1.3886	7,217	0	86,023	93,240
Averys Gore	2	0	12,243	0	2,949,400	0.0500	0.9299	1.4598	1,475	0	43,055	44,530
Bakersfield	91	4,246	12,746	3,483,400	10,796,800	0.3556	1.0749	1.4164	50,780	37,443	152,926	241,149
Baltimore	8	574	541	276,000	283,600	0.4269	1.0822	1.2092	2,389	2,987	3,429	8,805
Barnard	153	4,921	13,198	14,899,329	32,603,576	0.2500	1.3504	1.3520	118,757	201,201	440,800	760,758
Barnet	124	6,247	5,961	5,849,400	7,301,000	0.4423	1.3305	1.3590	58,164	77,826	99,221	235,211
Barre City	1	0	26	0	17,900	1.4686	1.0845	1.4920	263	0	267	530
Barre Town	81	3,464	2,361	5,712,600	4,527,100	0.8474	1.2193	1.6350	86,771	69,654	74,018	230,443
Barton	55	2,679	4,010	1,543,500	3,392,500	0.4719	1.4916	1.7321	23,293	23,023	58,761	105,077
Belvidere	29	1,366	12,217	1,223,771	4,842,505	0.2126	1.5275	1.4083	12,897	18,693	68,197	99,787
Bennington	46	1,323	4,092	1,021,500	4,044,100	0.7805	1.2458	1.5879	39,537	12,726	64,216	116,479
Benson	42	4,341	3,441	1,559,425	2,553,165	0.6208	1.2368	1.4625	25,531	19,287	37,340	82,158
Berkshire	65	5,361	4,847	4,231,000	10,482,295	0.4255	1.0278	1.3140	62,605	43,486	137,737	243,828
Berlin	59	2,641	4,295	3,728,936	5,979,063	0.4271	1.2771	1.3164	41,463	47,622	78,708	167,793
Bethel	150	6,211	8,503	5,187,700	7,763,200	0.6900	1.3586	1.3128	89,361	70,480	101,915	261,756
Bloomfield	14	129	10,812	71,900	2,583,700	0.3399	0.8851	1.3390	9,026	636	34,596	44,258
Bolton	28	479	7,545	315,200	5,117,600	0.5200	1.4758	1.4873	28,251	4,652	76,114	109,017
Bradford	53	1,335	3,942	1,106,300	4,826,718	0.6288	1.2174	1.3573	37,307	13,468	65,513	116,288
Braintree	107	4,774	9,271	5,134,800	9,330,900	0.9337	1.4744	1.4830	135,066	75,707	138,377	349,150
Brandon	56	1,930	4,965	1,426,000	3,538,800	0.6354	1.2919	1.3718	31,546	18,422	48,545	98,513
Brattleboro	93	3,356	4,045	4,516,810	7,789,010	1.0911	1.5408	1.4645	134,269	69,595	114,070	317,934
Bridgewater	88	2,953	12,910	5,651,689	16,335,305	0.3534	1.3878	1.4683	77,702	78,434	239,851	395,987
Bridport	126	11,230	9,815	14,585,900	26,156,600	0.4510	1.3889	1.2947	183,749	202,584	338,650	724,983
Brighton	36	969	17,215	402,700	5,096,700	0.5329	1.1964	1.3477	29,306	4,818	68,688	102,812
Bristol	60	2,310	7,963	1,902,400	8,904,413	0.5588	1.4776	1.6100	60,388	28,110	143,361	231,859
Brookfield	134	4,260	6,635	6,185,743	10,460,345	0.4078	1.3307	1.3442	67,883	82,314	140,608	290,805
Brookline	38	872	2,393	745,387	2,203,200	0.3028	1.2219	1.3297	8,928	9,108	29,296	47,332
Brownington	29	1,678	1,119	978,100	1,159,700	0.5745	0.9554	1.2476	12,282	9,345	14,468	36,095
Brunswick	18	242	5,799	79,730	1,365,500	0.2700	1.2385	1.9441	3,902	987	26,547	31,436
Buels Gore	5	0	818	0	763,000	0.0000	1.1672	1.8322	0	0	13,980	13,980
Burke	46	1,026	3,373	1,249,565	4,078,100	0.3300	1.3530	1.4791	17,581	16,907	60,319	94,807

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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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Burlington	1	0	41	0	80,400	0.7200	1.2820	1.5390	579	0	1,237	1,816
Cabot	130	8,108	4,979	10,666,900	7,779,300	0.4802	1.3743	1.4160	88,579	146,595	110,155	345,329
Calais	126	7,674	4,683	8,097,687	5,102,337	0.4900	1.3195	1.3910	64,680	106,849	70,974	242,503
Cambridge	147	6,738	15,825	8,249,100	17,589,900	0.3200	1.3519	1.3964	82,685	111,520	245,625	439,830
Canaan	28	2,674	3,053	765,400	2,422,200	0.6235	0.8965	1.3635	19,875	6,862	33,027	59,764
Castleton	47	3,427	3,930	3,277,479	4,309,500	0.3548	1.4943	1.6304	26,919	48,975	70,262	146,156
Cavendish	78	2,007	6,802	2,507,100	8,601,750	0.3193	1.4261	1.4714	35,471	35,754	126,566	197,791
Charleston	61	3,019	5,318	2,141,300	5,217,800	0.5123	1.3433	1.6228	37,701	28,764	84,674	151,139
Charlotte	162	5,832	6,608	23,145,900	26,988,600	0.1811	1.3436	1.3468	90,794	310,988	363,482	765,264
Chelsea	163	6,417	9,732	6,579,946	11,931,341	0.4676	1.5439	1.5121	86,559	101,588	180,414	368,561
Chester	156	5,059	10,366	6,809,200	13,950,000	0.6038	1.2152	1.3584	125,344	82,745	189,497	397,586
Chittenden	41	1,091	6,150	718,200	2,704,900	0.3900	1.3324	1.5912	13,350	9,569	43,040	65,959
Clarendon	60	3,030	3,748	2,825,742	4,341,000	0.4300	1.2957	1.3269	30,817	36,613	57,601	125,031
Colchester	26	1,003	693	942,700	1,190,700	0.7387	1.6517	1.9363	15,759	15,571	23,056	54,386
Concord	50	753	15,964	602,900	13,815,837	0.4783	1.7058	1.7239	68,965	10,284	238,171	317,420
Corinth	137	4,322	9,571	4,488,087	10,053,536	0.5900	1.3142	1.3614	85,796	58,982	136,869	281,647
Cornwall	78	2,687	4,746	3,874,000	8,419,600	0.3400	1.4058	1.3401	41,798	54,461	112,831	209,090
Coventry	27	864	2,746	741,200	4,774,500	0.0000	1.1816	1.3710	0	8,758	65,458	74,216
Craftsbury	122	5,246	8,124	4,770,918	10,389,336	0.5600	1.8851	1.6376	84,897	89,937	170,136	344,970
Danby	53	1,816	11,963	2,180,175	10,647,706	0.5300	1.3769	1.4676	67,988	30,019	156,266	254,273
Danville	137	8,417	6,507	9,596,446	10,219,444	0.4447	1.2525	1.4744	88,121	120,195	150,675	358,991
Derby	58	4,113	2,836	3,919,600	7,123,100	0.3222	1.1686	1.4073	35,580	45,804	100,243	181,627
Dorset	62	1,122	6,088	3,345,630	11,627,725	0.1476	1.3778	1.4187	22,101	46,096	164,963	233,160
Dover	32	1,279	1,875	1,980,360	4,247,980	0.3063	1.4852	1.5175	19,077	29,412	64,463	112,952
Dummerston	101	3,991	4,755	9,863,900	10,940,400	0.2588	1.5162	1.3382	53,842	149,556	146,404	349,802
Duxbury	57	1,068	8,179	1,490,700	7,392,000	0.3177	1.3000	1.4123	28,220	19,379	104,397	151,996
East Haven	10	114	18,821	83,952	7,838,954	0.6065	0.8843	1.3274	48,052	742	104,054	152,848
East Montpelier	89	4,159	4,568	6,527,850	8,493,100	0.4967	1.2936	1.3674	74,609	84,444	116,135	275,188
Eden	50	3,043	16,358	2,667,090	14,423,400	0.3925	1.4691	1.4459	67,080	39,182	208,548	314,810
Elmore	73	2,691	12,670	3,118,700	6,655,000	0.4100	1.2457	1.5292	40,072	38,850	101,768	180,690
Enosburg	90	4,760	10,177	3,527,000	11,878,000	0.4848	1.0116	1.3088	74,683	35,679	155,459	265,821
Essex Jct.	1	0	441	0	422,400	0.3365	1.3562	1.3694	1,421	0	5,784	7,205
Essex Town	45	1,491	1,468	2,213,900	2,635,600	0.4165	1.3297	1.3743	20,198	29,438	36,221	85,857
Fair Haven	11	791	929	252,600	720,100	0.8791	1.0861	1.2934	8,551	2,743	9,314	20,608
Fairfax	100	8,770	3,497	7,007,917	7,753,700	0.3964	1.1762	1.4806	58,515	82,427	114,801	255,743
Fairfield	180	14,428	14,627	10,147,862	23,941,500	0.5400	1.1334	1.3452	184,083	115,016	322,061	621,160
Fairlee	51	1,407	4,840	3,591,800	7,694,900	0.2869	1.2877	1.3373	32,382	46,252	102,904	181,538

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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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Fayston	56	939	9,716	3,124,200	13,522,300	0.1850	1.3570	1.4543	30,796	42,395	196,655	269,846
Ferdinand	7	0	15,141	0	3,750,600	0.0500	0.9644	1.5140	1,875	0	56,784	58,659
Ferrisburgh	103	6,497	7,650	6,838,800	15,401,430	0.2663	1.5139	1.5278	59,226	103,533	235,303	398,062
Fletcher	116	6,392	9,627	4,895,076	9,843,101	0.5235	1.3667	1.5720	77,154	66,901	154,734	298,789
Franklin	64	7,653	2,201	6,031,160	6,741,680	0.3500	1.3500	1.7780	44,705	81,421	119,867	245,993
Georgia	72	5,681	3,881	5,886,316	7,813,295	0.2554	1.1475	1.3493	34,989	67,545	105,425	207,959
Glover	73	5,872	5,357	4,536,300	5,622,400	0.4661	1.1336	1.3358	47,350	51,423	75,104	173,877
Goshen	16	298	1,973	299,300	1,741,211	0.8309	1.1584	1.3534	16,955	3,467	23,566	43,988
Grafton	76	1,950	10,041	2,927,480	13,314,400	0.5400	1.4849	1.3972	87,706	43,470	186,029	317,205
Granby	23	106	20,131	65,000	4,453,300	0.2532	1.0673	1.5082	11,440	694	67,165	79,299
Grand Isle	38	1,161	1,802	4,651,700	8,359,800	0.2176	1.2249	1.3267	28,313	56,979	110,909	196,201
Granville	43	701	12,417	693,183	5,405,421	0.4100	0.9376	1.3882	25,004	6,499	75,038	106,541
Greensboro	136	4,536	10,535	6,232,600	13,967,900	0.4642	1.3721	1.4178	93,771	85,518	198,037	377,326
Groton	38	749	7,794	805,900	6,084,900	0.3840	1.1197	1.2692	26,461	9,024	77,230	112,715
Guildhall	77	1,961	11,897	1,400,200	5,280,330	0.3973	1.0713	1.2362	26,542	15,000	65,275	106,817
Guilford	114	4,273	6,609	4,984,330	7,631,786	0.6559	1.6815	1.6502	82,749	83,812	125,940	292,501
Halifax	89	3,100	8,723	3,706,517	10,079,483	0.5648	1.0381	1.2433	77,863	38,477	125,318	241,658
Hancock	13	0	1,297	0	885,700	0.7700	1.2381	1.4468	6,820	0	12,814	19,634
Hardwick	99	5,440	6,422	3,380,700	5,162,700	0.9862	1.4460	1.5381	84,255	48,885	79,407	212,547
Hartford	63	1,728	3,433	2,166,400	6,120,500	0.7215	1.3609	1.4136	59,790	29,483	86,519	175,792
Hartland	153	5,019	8,289	14,387,764	27,846,585	0.3572	1.4644	1.4604	150,861	210,694	406,672	768,227
Highgate	81	7,581	4,684	6,573,000	12,469,800	0.1828	1.0350	1.2686	34,810	68,031	158,192	261,033
Hinesburg	85	2,855	5,294	5,217,600	7,257,800	0.4374	1.4275	1.4299	54,567	74,481	103,779	232,827
Holland	59	3,981	4,443	3,135,199	7,579,382	0.5924	1.2029	1.5437	63,473	37,713	117,003	218,189
Hubbardton	43	1,619	5,238	1,230,924	4,056,796	0.5600	1.2874	1.4292	29,611	15,847	57,980	103,438
Huntington	86	3,678	6,371	6,640,550	11,350,900	0.5144	1.1705	1.2810	92,548	77,728	145,405	315,681
Hyde Park	99	4,683	4,742	5,966,652	9,042,700	0.5876	1.3084	1.3731	88,195	78,068	124,165	290,428
Ira	36	1,522	5,068	1,514,600	5,831,600	0.3519	1.1566	1.2985	25,851	17,518	75,723	119,092
Irasburg	48	3,258	7,652	1,235,900	7,308,400	0.4779	1.2339	1.5008	40,833	15,250	109,684	165,767
Isle LaMotte	11	373	395	942,831	1,508,332	0.1755	1.4185	1.4652	4,302	13,374	22,100	39,776
Jamaica	54	1,864	7,015	949,900	4,609,717	0.3028	1.2486	1.3664	16,835	11,860	62,987	91,682
Jay	12	304	3,482	412,800	2,501,800	0.2743	1.0627	1.3747	7,995	4,387	34,392	46,774
Jericho	42	1,671	2,025	3,459,300	3,328,365	0.4385	1.3464	1.4516	29,764	46,576	48,315	124,655
Jericho ID	3	54	149	80,300	170,400	0.4385	1.3250	1.4466	1,099	1,064	2,465	4,628
Johnson	110	5,334	7,453	5,011,900	6,189,500	0.5575	1.3269	1.4209	62,448	66,503	87,947	216,898
Killington	15	5	4,435	4,200	1,627,583	0.3222	2.0475	1.9027	5,258	86	30,968	36,312
Kirby	54	2,703	3,343	2,196,700	3,459,700	0.3802	1.2081	1.4038	21,506	26,538	48,567	96,611

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Landgrove	33	436	1,801	4,427,600	14,779,836	0.2330	1.2954	1.3131	44,753	57,355	194,074	296,182
Leicester	26	1,837	1,057	1,226,700	1,026,100	0.1831	1.3380	1.3819	4,125	16,413	14,180	34,718
Lemington	12	0	11,876	0	2,531,700	0.2760	0.8096	1.2708	6,987	0	32,173	39,160
Lewis	1	0	6,673	0	1,670,400	0.0500	1.0146	1.5927	835	0	26,604	27,439
Lincoln	106	4,536	5,278	8,330,000	8,008,700	0.6193	1.3460	1.3979	101,186	112,122	111,954	325,262
Londonderry	74	958	6,571	4,762,300	16,909,800	0.2504	1.4354	1.3603	54,267	68,358	230,024	352,649
Lowell	55	616	11,661	491,600	5,635,500	0.5125	1.0071	1.3066	31,401	4,951	73,633	109,985
Ludlow	30	823	2,458	1,611,791	4,722,874	0.2239	1.5548	1.4620	14,183	25,060	69,048	108,291
Lunenburg	68	2,134	8,457	706,000	3,020,061	0.7006	1.6044	1.8019	26,105	11,327	54,418	91,850
Lyndon	67	3,901	1,911	3,191,600	2,076,000	0.6467	1.4605	1.7195	34,066	46,613	35,697	116,376
Maidstone	35	916	6,953	647,000	3,373,100	0.2171	1.3665	1.4065	8,728	8,841	47,443	65,012
Manchester	37	877	6,504	8,422,689	15,211,496	0.1696	1.3392	1.3783	40,084	112,797	209,660	362,541
Marlboro	91	2,924	8,993	2,862,700	8,974,500	0.3100	1.2963	1.4121	36,695	37,109	126,729	200,533
Marshfield	95	4,778	8,760	4,591,255	6,705,833	0.6320	1.4183	1.6322	71,398	65,118	109,453	245,969
Mendon	14	51	1,982	89,500	1,757,400	0.4280	1.1011	1.5297	7,905	985	26,883	35,773
Middlebury	96	3,713	6,483	3,500,600	9,355,300	0.8101	1.7513	1.6471	104,146	61,306	154,091	319,543
Middlesex	84	3,027	6,266	4,290,189	7,014,600	0.4100	1.3777	1.3945	46,350	59,106	97,819	203,275
Middletown Springs	49	1,763	4,163	1,757,600	4,264,500	0.5930	1.4922	1.6279	35,711	26,227	69,422	131,360
Milton	61	4,912	3,582	4,728,445	6,640,053	0.3877	1.1006	1.3431	44,076	52,041	89,183	185,300
Monkton	87	6,054	5,596	7,161,403	6,585,544	0.4186	1.6288	1.7213	57,545	116,645	113,357	287,547
Montgomery	66	2,761	13,895	1,710,700	5,626,300	0.4014	1.4300	1.8721	29,451	24,463	105,330	159,244
Montpelier	9	367	378	706,400	640,300	1.0065	1.3763	1.4756	13,555	9,722	9,448	32,725
Moretown	108	3,957	11,694	3,087,300	7,643,000	0.3176	1.8783	1.8711	34,079	57,989	143,008	235,076
Morgan	39	2,169	5,117	1,391,100	5,139,000	0.1699	1.2579	1.3328	11,095	17,499	68,493	97,087
Morristown	128	5,969	6,500	16,013,800	18,818,671	0.6665	1.0478	1.4415	232,158	167,793	271,271	671,222
Mount Holly	66	2,122	6,418	3,950,100	8,804,512	0.2934	1.5025	1.5028	37,422	59,350	132,314	229,086
Mount Tabor	3	0	452	0	370,260	0.0500	0.9007	1.3252	185	0	4,907	5,092
New Haven	141	8,783	7,523	7,800,082	11,265,085	0.5025	1.8256	1.9017	95,802	142,398	214,228	452,428
Newark	42	1,252	6,795	1,310,000	6,590,400	0.4661	1.2748	1.3407	36,824	16,700	88,357	141,881
Newbury	139	5,125	9,013	5,436,481	11,146,582	0.5000	1.4749	1.5542	82,915	80,183	173,240	336,338
Newfane	81	2,152	9,223	2,276,000	11,322,000	0.4118	1.2755	1.3718	55,997	29,030	155,315	240,342
Newport City	1	0	66	0	125,900	1.2016	1.4572	1.6514	1,513	0	2,079	3,592
Newport Town	59	3,161	6,042	2,710,777	6,342,717	0.3488	1.1356	1.3162	31,579	30,784	83,483	145,846
North Hero	21	1,000	977	2,735,100	2,945,400	0.2690	1.5132	1.6298	15,281	41,388	48,004	104,673
Northfield	133	4,364	10,504	3,303,086	7,242,822	0.9960	1.5781	1.6825	105,037	52,126	121,860	279,023
Norton	8	279	11,289	117,300	3,170,800	0.3800	1.2228	1.4101	12,495	1,434	44,711	58,640
Norwich	136	6,146	6,700	10,290,600	13,472,600	0.4536	1.5845	1.4770	107,790	163,055	198,990	469,835

Current Use Appraisal Program

Participant Tax Savings - Tax Year 2010

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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Orange	45	2,225	8,872	2,201,517	8,594,268	0.4144	1.1431	1.2136	44,738	25,166	104,300	174,204
Orleans ID	3	0	215	0	130,700	0.4719	1.6540	1.7558	617	0	2,295	2,912
Orwell	93	9,740	5,894	3,652,434	6,897,150	0.5698	1.6319	1.9247	60,112	59,604	132,749	252,465
Panton	40	1,938	4,144	1,548,600	6,611,500	0.5270	1.5769	1.6704	43,004	24,420	110,438	177,862
Pawlet	105	5,628	8,319	7,860,451	16,081,813	0.3500	1.1530	1.4035	83,798	90,631	225,708	400,137
Peacham	129	6,391	7,432	9,835,934	12,056,852	0.4770	1.4200	1.3568	104,429	139,670	163,587	407,686
Peru	31	651	1,408	3,591,568	7,603,414	0.1999	1.4314	1.3269	22,379	51,410	100,890	174,679
Pittsfield	22	545	831	675,030	1,280,000	0.4500	1.4762	1.4366	8,798	9,965	18,388	37,151
Pittsford	70	3,390	6,761	2,424,200	3,878,400	0.3773	1.3984	1.4197	23,780	33,900	55,062	112,742
Plainfield	62	2,664	3,206	5,513,500	5,113,100	0.6749	1.1978	1.3784	71,719	66,041	70,479	208,239
Plymouth	38	687	5,578	737,920	5,453,699	0.2300	0.9945	1.4101	14,241	7,339	76,903	98,483
Pomfret	155	4,655	12,527	19,028,295	52,140,007	0.4207	1.4880	1.3938	299,405	283,141	726,727	1,309,273
Poultney	59	2,567	5,644	1,627,426	3,696,554	0.5243	1.7064	1.7576	27,914	27,770	64,971	120,655
Pownal	71	4,132	5,050	1,686,000	3,082,100	0.5794	1.4464	1.7071	27,626	24,386	52,615	104,627
Proctor	11	0	921	0	698,900	0.7940	1.3321	1.3431	5,549	0	9,387	14,936
Putney	69	3,140	3,360	9,371,075	12,534,400	0.5580	1.5903	1.5503	122,233	149,028	194,321	465,582
Randolph	172	8,690	5,374	13,272,200	10,310,600	0.6583	1.2605	1.2904	155,246	167,296	133,048	455,590
Reading	84	1,785	10,764	7,129,095	25,795,316	0.3190	1.4767	1.3308	105,029	105,275	343,284	553,588
Readsboro	27	900	1,686	1,113,472	1,924,570	0.8653	0.7936	1.2457	26,288	8,837	23,974	59,099
Richford	76	3,506	10,824	2,630,249	7,645,914	0.6643	0.9096	1.2867	68,265	23,925	98,380	190,570
Richmond	77	3,791	5,432	4,144,288	6,808,323	0.5647	1.2085	1.3766	61,849	50,084	93,723	205,656
Ripton	36	879	2,446	1,244,500	2,290,100	0.5801	1.8482	1.7248	20,504	23,001	39,500	83,005
Rochester	89	2,402	10,738	1,826,411	6,308,001	0.6200	1.8155	1.9769	50,433	33,158	124,703	208,294
Rockingham	97	3,707	7,464	4,122,700	8,239,300	0.7276	1.3299	1.3893	89,946	54,828	114,469	259,243
Roxbury	88	1,902	8,501	779,900	3,442,500	0.6273	1.4626	1.5696	26,487	11,407	54,033	91,927
Royalton	80	3,898	4,966	3,188,118	4,801,836	0.5898	1.2202	1.3542	47,125	38,901	65,026	151,052
Rupert	75	5,376	9,617	8,351,590	17,553,761	0.3076	1.0435	1.3642	79,685	87,149	239,468	406,302
Rutland City	2	0	133	0	405,800	1.3067	1.3792	1.6314	5,303	0	6,620	11,923
Rutland Town	38	2,124	1,611	3,070,300	5,169,200	0.1564	1.2495	1.3538	12,887	38,363	69,981	121,231
Ryegate	75	4,468	4,616	2,255,113	4,931,493	0.4699	1.2180	1.3807	33,770	27,467	68,089	129,326
Salisbury	42	1,958	4,468	2,023,100	9,153,300	0.2694	1.7864	1.6922	30,109	36,141	154,892	221,142
Sandgate	52	1,982	15,478	1,536,783	10,285,473	0.4717	1.4212	1.4254	55,766	21,841	146,609	224,216
Searsburg	2	0	529	0	363,700	0.6158	0.8991	1.3141	2,240	0	4,779	7,019
Shaftsbury	50	2,577	4,135	3,439,200	4,439,300	0.3218	1.1217	1.3534	25,353	38,578	60,081	124,012
Shaftsbury ID	1	0	60	0	167,100	0.3218	1.2559	1.3688	538	0	2,287	2,825
Sharon	102	3,406	8,713	2,017,659	5,910,968	0.8232	1.9048	1.9865	65,268	38,432	117,421	221,121
Sheffield	26	505	5,190	265,156	2,486,034	0.7095	1.6386	1.9497	19,520	4,345	48,470	72,335

Current Use Appraisal Program

Participant Tax Savings - Tax Year 2010

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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Shelburne	44	892	2,854	7,940,904	28,707,135	0.3196	1.2920	1.3791	117,127	102,596	395,900	615,623
Sheldon	69	7,530	4,993	6,479,989	13,722,089	0.2963	1.0695	1.3270	59,859	69,303	182,092	311,254
Shoreham	120	8,711	11,116	6,301,104	15,240,034	0.4591	1.5687	1.4417	98,895	98,845	219,716	417,456
Shrewsbury	88	3,797	7,650	3,857,600	7,626,800	0.4353	1.3448	1.5018	49,992	51,877	114,539	216,408
South Burlington	9	308	468	682,400	3,255,600	0.3613	1.3828	1.4111	14,228	9,436	45,940	69,604
South Hero	32	1,401	1,388	7,660,500	10,284,444	0.2219	1.1188	1.2878	39,820	85,706	132,443	257,969
Springfield	132	6,159	6,187	5,297,795	5,552,200	1.1790	1.4010	1.3442	127,921	74,222	74,633	276,776
St. Albans Town	81	5,520	4,775	9,922,790	15,919,089	0.3209	1.1425	1.3307	82,927	113,368	211,835	408,130
St. George	9	373	577	724,440	1,969,620	0.2848	1.3589	1.3700	7,673	9,844	26,984	44,501
St. Johnsbury	72	3,082	2,854	3,300,824	3,944,560	0.6712	1.1117	1.2977	48,631	36,695	51,189	136,515
Stamford	18	0	3,185	0	1,320,100	0.5325	1.1212	1.5077	7,030	0	19,903	26,933
Stannard	20	755	1,540	689,000	1,285,800	0.8159	1.3223	1.3344	16,112	9,111	17,158	42,381
Starksboro	124	5,587	9,822	4,588,200	9,041,900	0.4346	1.4607	1.5203	59,236	67,020	137,464	263,720
Stockbridge	67	1,180	14,550	827,125	7,835,810	0.5259	1.3946	1.5600	45,558	11,535	122,239	179,332
Stowe	100	1,713	9,775	13,721,300	50,050,500	0.3511	1.5611	1.6437	223,903	214,203	822,680	1,260,786
Strafford	143	5,755	8,643	9,117,095	14,609,882	0.4888	1.2464	1.2883	115,977	113,635	188,219	417,831
Stratton	17	38	2,712	109,700	3,775,600	0.1907	1.6047	1.4817	7,409	1,760	55,943	65,112
Sudbury	44	1,871	4,404	1,135,680	2,690,069	0.5433	2.2738	2.4830	20,785	25,823	66,794	113,402
Sunderland	23	256	943	1,425,800	5,256,500	0.2108	1.3375	1.3075	14,086	19,070	68,729	101,885
Sutton	44	2,668	4,016	2,413,172	6,949,466	0.4300	1.1683	1.2562	40,259	28,193	87,299	155,751
Swanton	76	7,013	5,337	6,508,600	10,728,700	0.2412	1.0867	1.3194	41,576	70,729	141,554	253,859
Thetford	150	5,411	6,965	5,796,071	7,830,367	0.5136	1.6382	1.5404	69,985	94,951	120,619	285,555
Tinmouth	67	3,575	5,162	3,164,600	6,683,900	0.4880	1.2313	1.2874	48,061	38,966	86,049	173,076
Topsham	98	1,879	10,285	1,646,479	7,946,829	0.6049	1.3022	1.3489	58,030	21,440	107,195	186,665
Townshend	84	3,408	8,334	2,296,100	5,540,454	0.5252	1.2618	1.2976	41,158	28,972	71,893	142,023
Troy	48	1,296	5,296	1,023,700	5,662,200	0.4249	1.3384	1.7321	28,408	13,701	98,075	140,184
Tunbridge	186	7,182	9,310	12,259,436	17,160,474	0.4500	1.2780	1.3496	132,390	156,676	231,598	520,664
Underhill	84	3,117	4,279	5,048,500	5,133,500	0.4225	1.3096	1.4280	43,019	66,115	73,306	182,440
Underhill ID	4	239	85	364,800	255,800	0.4225	1.3033	1.4228	2,622	4,754	3,640	11,016
Vergennes	2	31	26	160,500	90,253	0.6007	1.2863	1.3609	1,506	2,065	1,228	4,799
Vernon	31	1,388	2,105	3,096,000	4,649,500	0.4454	0.9540	0.9167	34,498	29,536	42,622	106,656
Vershire	117	3,298	11,500	2,981,800	9,518,800	0.8067	1.6636	1.5643	100,842	49,605	148,903	299,350
Victory	9	266	2,506	252,530	1,334,225	0.1812	0.8922	1.2604	2,875	2,253	16,817	21,945
Waitsfield	73	1,498	5,731	6,073,700	17,286,807	0.2920	1.3138	1.3987	68,213	79,796	241,791	389,800
Walden	69	3,823	3,300	3,558,600	3,795,800	0.5648	1.1891	1.4957	41,538	42,315	56,774	140,627
Wallingford	54	1,982	2,732	3,247,900	4,307,767	0.2086	1.3505	1.3177	15,761	43,863	56,763	116,387
Waltham	24	824	1,866	846,007	2,236,743	0.3800	1.4429	1.5211	11,714	12,207	34,023	57,944

Current Use Appraisal Program

Participant Tax Savings - Tax Year 2010

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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Wardsboro	35	1,072	3,329	1,302,860	3,364,295	0.4138	1.2840	1.3692	19,313	16,729	46,064	82,106
Warners Grant	1	0	1,607	0	423,700	0.0500	0.8717	1.3683	212	0	5,797	6,009
Warren	72	1,706	4,835	5,964,275	14,434,200	0.2647	1.1567	1.2925	53,995	68,989	186,562	309,546
Warren Gore	3	0	5,211	0	2,020,000	0.0826	0.8735	1.3711	1,669	0	27,696	29,365
Washington	111	5,552	8,034	6,122,650	8,050,400	0.4900	1.1798	1.3647	69,448	72,235	109,864	251,547
Waterbury	65	3,226	3,326	10,555,300	10,197,500	0.3200	1.2597	1.3850	66,409	132,965	141,235	340,609
Waterford	33	1,214	4,216	603,915	3,543,726	0.3300	1.3610	1.5487	13,687	8,219	54,882	76,788
Waterville	47	2,902	2,061	2,361,900	1,464,400	0.4389	1.7298	1.7045	16,794	40,856	24,961	82,611
Weathersfield	94	4,621	4,015	5,494,700	6,085,531	0.6105	1.6631	1.5222	70,697	91,382	92,634	254,713
Wells	17	704	1,224	655,200	1,114,458	0.3066	1.3483	1.6534	5,426	8,834	18,426	32,686
Wells River	1	0	166	0	161,200	0.5000	1.3602	1.5418	806	0	2,485	3,291
West Fairlee	71	1,982	7,099	1,603,363	4,511,632	0.6158	1.6040	1.5082	37,656	25,718	68,044	131,418
West Haven	34	1,937	8,819	1,442,700	6,725,700	0.8545	1.0876	1.3005	69,799	15,691	87,468	172,958
West Rutland	24	618	2,507	246,700	953,825	0.6573	1.2341	1.3848	7,891	3,045	13,209	24,145
West Windsor	78	2,855	2,827	22,333,735	23,390,170	0.2500	1.3000	1.4647	114,310	290,339	342,596	747,245
Westfield	32	1,807	9,226	1,852,554	4,317,432	0.4589	1.0760	1.3549	28,314	19,933	58,497	106,744
Westford	107	5,298	6,584	5,068,300	6,082,450	0.4508	1.1807	1.3373	50,268	59,841	81,341	191,450
Westminster	126	4,767	7,322	5,496,872	8,670,402	0.6043	1.6234	1.6119	85,613	89,236	139,758	314,607
Westmore	28	5,469	4,658	3,708,500	3,571,000	0.3555	1.0107	1.3852	25,879	37,482	49,465	112,826
Weston	68	1,068	4,928	4,385,447	11,255,660	0.4180	1.7324	1.6077	65,380	75,973	180,957	322,310
Weybridge	50	1,432	5,415	2,643,465	9,614,101	0.4000	1.7491	1.5548	49,030	46,237	149,480	244,747
Wheelock	67	624	10,411	525,400	7,490,800	0.6209	1.0929	1.3003	49,773	5,742	97,403	152,918
Whiting	49	2,803	3,585	1,553,741	3,541,900	0.7595	1.5894	1.8270	38,701	24,695	64,711	128,107
Whitingham	44	1,260	2,820	1,840,300	4,329,370	0.5321	1.4271	1.3414	32,829	26,263	58,074	117,166
Williamstown	93	4,497	4,992	2,673,823	5,386,660	0.5568	1.3702	1.5696	44,881	36,637	84,549	166,067
Williston	33	1,487	1,504	3,656,532	4,032,520	0.2094	1.3347	1.4356	16,101	48,804	57,891	122,796
Wilmington	34	958	2,549	1,715,180	4,815,350	0.4406	1.4446	1.3485	28,774	24,777	64,935	118,486
Windham	41	879	9,187	782,700	3,461,274	0.6266	1.4291	1.5032	26,593	11,186	52,030	89,809
Windsor	34	2,071	911	2,930,130	1,639,930	1.1042	1.2887	1.3858	50,463	37,761	22,726	110,950
Winhall	21	199	1,337	316,400	4,003,000	0.3100	1.7941	1.5817	13,390	5,677	63,315	82,382
Wolcott	107	4,151	6,700	6,366,400	9,110,133	0.4655	1.1004	1.2667	72,043	70,056	115,398	257,497
Woodbury	71	2,153	11,257	1,944,500	5,831,900	0.3396	1.2754	1.3281	26,409	24,800	77,453	128,662
Woodford	1	0	133	0	113,700	0.0152	0.9127	1.2779	17	0	1,453	1,470
Woodstock	175	4,019	11,690	15,797,700	54,357,587	0.3130	1.5212	1.4634	219,586	240,315	795,469	1,255,370
Worcester	77	2,767	8,159	3,127,505	5,603,576	0.4636	1.3285	1.3583	40,477	41,549	76,113	158,139

Current Use Appraisal Program

Participant Tax Savings - Tax Year 2010

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 Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	

	Program Acreage		Exempt Reduction		School Taxes Saved	
	Homestead	Nonresidential	Homestead	Nonresidential	Homestead	Nonresidential
Homestead and Nonresidential Totals	712,596	1,535,424	$916,757,956	$1,930,255,458	$12,370,861	$27,829,382

	Total No. Parcels	Total Acreage	Total Reduction Amount	Total Mun Tax Saved	Total State Ed Tax Saved	Total Taxes Saved
STATE TOTALS	16,308	2,248,022	$2,847,013,414	$12,290,591	$40,200,243	$52,490,834

2010 Equalization Study

Property Valuation and Review (PVR) annually conducts a study of all the grand lists of the state. This study is commonly called the "Equalization" study. 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" the level of appraisal of all grand lists across the state.

PVR has been performing equalization studies for since its creation in 1978. Prior to the creation of PVR, the property tax division of the Tax Department began conducting equalization studies on a voluntary basis in 1957. In June 1963, the legislature passed and the Governor signed No. 137 of the Acts of 1963. This became known as "Equalization." That statute directed the Commissioner of Taxes to begin establishing the fair market value of all taxable property in each town on an annual basis.

The results of the study have long served as a critical component in the distribution of aid to education. With the passage of Acts 60 (1997) and 68 (2003), the results of the study are even more important. They serve as an important component for equalizing school districts' state education tax rates.

For more details on the study methodology, see the document entitled, "Introduction to Vermont's Equalization Study" on the Department's website.

Please note that beginning this year the education grand list figure used in the determination of the common level of appraisal includes the value of the "increment" for those towns and cities with active tax increment financing (TIF) districts. But as has been the case in the past, the education grand list figure that will be reported to the Department of Education and used to determine the education tax liability will not include the value of the "increment."

Equalized Education Grand List
Effective January 1, 2011
Addison

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Addison	831	1,972,926	96.80	13.93	2,038,220
Bridport	641	1,357,406	101.69	6.54	1,334,840
Bristol	1,554	2,778,130	84.38	15.60	3,292,250
Cornwall	598	1,918,172	96.44	8.14	1,988,900
Ferrisburgh	1,493	4,574,616	90.37	16.75	5,062,340
Goshen	143	244,974	100.21	4.82	244,450
Granville	319	406,847	99.15	18.09	410,350
Hancock	253	332,578	99.45	13.14	334,400
Leicester	788	1,836,511	106.33	23.04	1,727,120
Lincoln	718	1,671,291	100.20	4.30	1,667,930
Middlebury	2,640	6,784,257	84.63	14.20	8,016,400
Monkton	892	1,734,305	80.01	16.28	2,167,590
New Haven	845	1,803,025	72.70	14.49	2,480,200
Orwell	728	1,024,471	74.56	13.27	1,374,040
Panton	312	813,010	78.15	23.92	1,040,320
Ripton	401	524,962	77.44	19.11	677,920
Salisbury	736	1,559,674	78.70	14.17	1,981,740
Shoreham	701	1,331,216	90.76	14.92	1,466,780
Starksboro	922	1,567,954	89.75	18.80	1,747,030
Vergennes	927	2,130,965	100.85	11.51	2,113,090
Waltham	222	430,190	95.96	10.69	448,280
Weybridge	374	1,260,973	89.35	11.85	1,411,300
Whiting	204	258,115	79.27	22.32	325,610
County Totals	**17,242**	**38,316,568**			**43,351,100**

Equalized Education Grand List
Effective January 1, 2011
Bennington

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Arlington	1,412	3,127,659	94.16	12.89	3,321,770
Bennington	5,321	9,298,614	85.75	15.76	10,843,360
Dorset	1,474	7,278,025	101.32	17.11	7,183,240
Glastenbury	9	41,876	106.57	8.62	39,300
Landgrove	209	1,191,258	103.15	7.53	1,154,880
Manchester	2,848	12,991,899	99.49	10.90	13,058,310
North Bennington	417	666,173	86.00	15.76	774,600
Peru	749	2,517,175	103.64	16.98	2,428,880
Pownal	1,719	2,060,813	80.92	19.64	2,546,610
Readsboro	778	946,181	104.45	15.81	905,830
Rupert	559	1,516,243	102.20	11.93	1,483,540
Sandgate	349	631,576	91.58	10.74	689,620
Searsburg	153	343,511	110.29	4.35	311,460
Shaftsbury	1,485	3,400,432	99.54	4.78	3,416,180
Shaftsbury ID	290	595,887	99.41	4.78	599,420
Stamford	729	885,781	92.71	18.39	955,380
Sunderland	673	1,656,802	105.38	7.97	1,572,230
Winhall	1,967	7,030,246	86.78	13.85	8,101,420
Woodford	484	580,649	101.42	5.39	572,520
County Totals	**21,625**	**56,760,800**			**59,958,550**

Equalized Education Grand List
Effective January 1, 2011
Caledonia

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barnet	1,119	2,428,658	106.01	15.08	2,291,010
Burke	1,221	2,276,464	95.23	17.75	2,390,520
Danville	1,531	2,842,961	93.24	18.38	3,049,190
Groton	763	1,168,264	100.86	9.77	1,158,300
Hardwick	1,461	1,612,667	90.58	18.93	1,780,380
Kirby	339	554,706	101.20	11.31	548,130
Lyndon	2,209	2,860,187	80.66	16.50	3,546,110
Newark	701	911,041	99.60	12.78	914,720
Peacham	666	1,354,166	95.77	11.39	1,414,010
Ryegate	755	1,349,260	93.75	6.75	1,439,190
Sheffield	531	424,814	71.60	36.00	593,320
St. Johnsbury	2,912	5,608,832	103.49	10.59	5,419,700
Stannard	175	173,364	101.76	7.29	170,370
Sutton	598	999,862	114.90	19.29	870,170
Walden	729	859,004	84.17	16.38	1,020,530
Waterford	767	1,559,913	85.61	19.33	1,822,180
Wheelock	561	646,645	102.26	22.83	632,350
County Totals	**17,038**	**27,630,808**			**29,060,180**

Equalized Education Grand List
Effective January 1, 2011
Chittenden

	Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
	Bolton	753	1,196,857	90.58	10.50	1,321,350
	Buels Gore	26	27,617	90.18	8.28	30,620
*	Burlington	10,335	33,900,223	88.08	10.03	38,488,720
	Charlotte	1,672	9,264,639	99.22	9.00	9,337,070
	Colchester	6,694	14,033,811	71.38	9.64	19,660,100
	Essex Jct.	3,352	10,266,710	99.44	6.16	10,324,490
	Essex Town	4,236	12,999,406	99.78	6.16	13,027,440
	Hinesburg	1,883	4,987,581	94.90	10.53	5,255,770
	Huntington	893	2,139,111	98.43	3.98	2,173,330
	Jericho	1,535	4,265,609	96.17	8.97	4,435,640
	Jericho ID	457	1,312,628	96.21	8.97	1,364,340
*	Milton	4,311	10,793,437	102.83	8.38	10,495,900
	Richmond	1,660	4,341,222	96.52	7.78	4,497,830
	Shelburne	2,788	14,240,133	97.60	8.07	14,589,810
	South Burlington	7,387	27,193,267	96.23	6.75	28,257,320
	St. George	313	617,439	99.94	9.08	617,800
	Underhill	1,046	3,014,127	95.21	9.95	3,165,780
	Underhill ID	243	593,667	95.85	9.95	619,380
	Westford	920	2,268,774	100.20	5.15	2,264,360
	Williston	3,835	16,232,714	94.18	6.07	17,236,510
*	Winooski	1,723	4,993,554	97.54	6.90	5,119,570
	County Totals	**56,062**	**178,682,526**			**192,283,130**

* Municipality has active TIF district. For more information, refer to introduction preceding this report.

Equalized Education Grand List
Effective January 1, 2011
Essex

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Averill	269	388,618	104.29	19.83	372,640
Averys Gore	14	21,659	100.54	19.83	21,540
Bloomfield	273	328,662	105.39	23.16	311,860
Brighton	1,045	1,443,373	99.79	6.99	1,446,360
Brunswick	128	79,596	68.18	10.34	116,740
Canaan	636	854,854	102.72	6.46	832,230
Concord	1,007	1,016,003	78.69	21.75	1,291,140
East Haven	235	238,533	100.64	3.14	237,020
Ferdinand	87	123,516	101.67	19.83	121,480
Granby	135	189,838	95.26	15.05	199,270
Guildhall	286	375,254	119.07	20.80	315,160
Lemington	123	160,550	97.90	4.74	163,990
Lewis	36	70,066	100.40	19.83	69,790
Lunenburg	1,006	830,358	75.47	35.49	1,100,290
Maidstone	360	639,106	99.00	12.65	645,570
Norton	298	396,721	101.42	16.02	391,170
Victory	144	204,395	114.96	12.49	177,800
Warners Grant	2	1,766	100.59	19.83	1,760
Warren Gore	58	76,598	104.34	19.83	73,410
County Totals	**6,142**	**7,439,466**			**7,889,220**

Equalized Education Grand List
Effective January 1, 2011
Franklin

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bakersfield	712	1,105,621	99.48	14.49	1,111,390
Berkshire	720	1,227,996	101.21	4.86	1,213,340
Enosburg	1,256	2,018,817	102.67	11.65	1,966,400
Fairfax	1,704	3,834,932	92.64	7.56	4,139,450
Fairfield	964	1,623,610	102.94	5.76	1,577,250
Fletcher	692	1,089,481	90.91	10.49	1,198,390
Franklin	946	1,199,301	75.18	30.44	1,595,250
Georgia	1,985	4,954,303	101.88	10.02	4,862,940
Highgate	1,679	3,602,972	105.11	14.61	3,427,780
Montgomery	944	1,167,380	75.88	19.09	1,538,520
Richford	1,145	1,572,592	104.68	9.80	1,502,270
Sheldon	885	2,258,467	102.64	8.96	2,200,290
St. Albans City	2,155	3,616,338	74.49	14.15	4,854,870
St. Albans Town	3,029	7,952,741	103.62	9.13	7,674,870
Swanton	3,156	6,036,920	103.93	12.52	5,808,450
County Totals	**21,972**	**43,261,471**			**44,671,460**

Equalized Education Grand List
Effective January 1, 2011

Grand Isle

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Alburgh	1,838	1,718,103	64.19	22.41	2,676,550
Grand Isle	1,236	3,796,187	103.28	11.19	3,675,600
Isle LaMotte	861	1,000,509	87.85	18.28	1,138,860
North Hero	1,062	2,693,348	84.35	20.89	3,192,940
South Hero	1,188	4,902,659	99.86	5.70	4,909,570
County Totals	**6,185**	**14,110,806**			**15,593,520**

Equalized Education Grand List
Effective January 1, 2011
Lamoille

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Belvidere	263	289,000	99.21	16.00	291,300
Cambridge	1,884	5,342,825	96.54	11.28	5,534,450
Eden	859	1,330,887	96.77	12.78	1,375,270
Elmore	640	1,363,602	82.06	32.45	1,661,740
Hyde Park	1,443	2,709,074	102.16	13.56	2,651,770
Johnson	1,277	2,056,467	99.64	14.05	2,063,920
Morristown	2,321	5,856,856	94.52	11.84	6,196,340
Stowe	3,612	19,912,011	85.63	12.68	23,252,740
Waterville	365	523,035	83.51	14.22	626,300
Wolcott	951	1,584,455	104.84	13.91	1,511,380
County Totals	**13,615**	**40,968,212**			**45,165,210**

Equalized Education Grand List
Effective January 1, 2011
Orange

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bradford	1,297	2,325,771	101.93	13.07	2,281,810
Braintree	722	995,773	94.95	10.76	1,048,700
Brookfield	866	1,577,755	98.60	7.80	1,600,230
Chelsea	803	1,102,034	92.55	13.12	1,190,810
Corinth	1,012	1,452,668	99.96	14.29	1,453,260
Fairlee	651	2,086,826	102.46	5.96	2,036,790
Newbury	1,353	1,829,032	89.61	22.89	2,041,130
Orange	602	958,945	108.62	11.10	882,880
Randolph	2,029	4,185,751	103.51	12.54	4,043,660
Strafford	678	1,911,125	108.81	17.14	1,756,320
Thetford	1,355	3,120,697	86.46	22.59	3,609,310
Topsham	845	1,024,642	101.72	9.01	1,007,270
Tunbridge	866	1,648,722	94.90	13.63	1,737,300
Vershire	500	642,491	84.07	12.16	764,260
Washington	673	1,011,190	98.99	17.09	1,021,500
Wells River	179	289,889	89.51	22.89	323,850
West Fairlee	422	617,969	85.50	17.03	722,780
Williamstown	1,552	2,768,044	87.28	15.36	3,171,620
County Totals	**16,405**	**29,549,324**			**30,693,480**

Equalized Education Grand List
Effective January 1, 2011
Orleans

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Albany	651	940,611	108.78	12.60	864,670
Barton	1,190	1,318,428	81.72	21.32	1,613,420
Brownington	656	790,550	111.38	17.25	709,800
Charleston	744	932,646	89.38	22.40	1,043,510
Coventry	581	1,165,668	98.80	6.55	1,179,820
Craftsbury	740	1,115,804	83.35	16.80	1,338,720
Derby	2,550	4,922,999	96.79	16.61	5,086,430
Glover	862	1,341,389	100.72	14.39	1,331,750
Greensboro	914	2,416,155	100.74	8.24	2,398,520
Holland	518	552,958	87.38	17.90	632,790
Irasburg	657	975,003	97.12	15.40	1,003,960
Jay	934	2,182,486	99.05	8.10	2,203,320
Lowell	686	818,378	105.87	22.56	772,990
Morgan	855	1,923,132	102.14	12.88	1,882,860
* Newport City	1,991	2,548,363	81.60	16.84	3,123,060
Newport Town	964	1,896,653	103.15	7.71	1,838,720
Orleans ID	387	437,539	79.71	21.32	548,910
Troy	968	1,070,551	82.22	20.91	1,302,100
Westfield	447	682,804	100.26	5.70	681,050
Westmore	680	1,352,833	98.99	27.25	1,366,640
County Totals	**17,975**	**29,384,950**			**30,923,040**

* Municipality has active TIF district. For more information, refer to introduction preceding this report.

Equalized Education Grand List
Effective January 1, 2011
Rutland

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Benson	619	918,885	93.50	21.49	982,760
Brandon	1,943	3,313,151	96.96	15.35	3,416,900
Castleton	2,374	4,347,192	82.38	16.18	5,277,130
Chittenden	732	1,627,049	87.20	15.31	1,865,830
Clarendon	1,254	2,644,227	104.05	10.12	2,541,280
Danby	807	1,829,684	95.91	20.00	1,907,660
Fair Haven	1,152	1,813,004	102.93	5.52	1,761,470
Hubbardton	695	1,176,726	93.93	15.45	1,252,710
Ira	291	513,425	97.43	14.36	526,950
Killington	3,029	6,658,237	77.35	16.47	8,608,230
Mendon	811	1,784,443	91.39	19.04	1,952,610
Middletown Springs	469	863,625	83.83	9.82	1,030,170
Mount Holly	1,191	2,623,499	98.74	4.64	2,657,060
Mount Tabor	146	234,166	97.26	7.51	240,760
Pawlet	802	2,014,298	96.70	13.73	2,083,120
Pittsfield	510	1,014,522	99.55	9.14	1,019,090
Pittsford	1,429	3,293,966	95.65	15.05	3,443,870
Poultney	1,709	2,834,489	77.94	19.43	3,636,560
Proctor	727	1,264,357	101.78	13.22	1,242,300
Rutland City	5,940	9,684,064	84.10	18.03	11,514,790
Rutland Town	1,889	6,949,654	100.91	5.89	6,887,220
Shrewsbury	698	1,471,348	95.02	10.77	1,548,410
Sudbury	494	501,938	58.30	31.02	861,020
Tinmouth	445	870,824	104.87	5.80	830,360
Wallingford	1,139	2,358,430	104.54	11.50	2,256,060
Wells	969	1,833,849	87.25	15.92	2,101,840
West Haven	163	293,194	94.08	8.33	311,640
West Rutland	1,011	1,798,386	95.83	9.33	1,876,670
County Totals	**33,438**	**66,530,632**			**73,634,470**

Equalized Education Grand List
Effective January 1, 2011
Washington

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barre City	3,051	4,754,482	92.68	12.34	5,129,730
Barre Town	3,475	5,818,549	83.90	13.23	6,934,810
Berlin	1,462	4,204,223	102.23	11.71	4,112,330
Cabot	856	1,509,593	92.94	15.74	1,624,280
Calais	941	1,793,787	91.02	15.28	1,970,780
Duxbury	707	1,506,763	93.94	9.02	1,603,970
East Montpelier	1,163	2,862,754	98.92	14.48	2,894,040
Fayston	1,143	3,652,487	100.33	7.18	3,640,550
Marshfield	803	1,146,967	86.31	14.82	1,328,930
Middlesex	895	1,924,740	97.32	7.20	1,977,710
Montpelier	2,919	8,074,010	98.24	6.39	8,218,710
Moretown	857	1,694,315	68.99	15.09	2,455,850
Northfield	1,910	2,686,876	83.66	18.32	3,211,650
Plainfield	585	1,108,904	98.11	8.27	1,130,240
Roxbury	594	720,958	91.64	12.83	786,720
Waitsfield	1,075	3,669,788	101.57	18.06	3,612,940
Warren	3,111	7,717,756	106.52	13.59	7,245,540
Waterbury	2,164	7,011,905	98.00	6.99	7,154,940
Woodbury	849	1,267,423	103.12	18.42	1,229,130
Worcester	464	885,707	99.03	12.92	894,420
County Totals	**29,024**	**64,011,987**			**67,157,270**

Equalized Education Grand List
Effective January 1, 2011
Windham

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Athens	254	370,252	98.17	3.89	377,170
Brattleboro	4,310	10,636,693	96.61	9.05	11,009,830
Brookline	333	646,440	101.69	12.82	635,710
Dover	3,401	9,264,706	92.52	9.06	10,013,550
Dummerston	995	2,454,874	99.55	15.33	2,465,860
Grafton	617	1,601,895	97.40	15.05	1,644,580
Guilford	1,091	1,996,257	82.15	15.38	2,430,010
Halifax	642	1,305,238	104.09	15.55	1,254,000
Jamaica	1,303	2,754,056	101.58	21.59	2,711,240
Londonderry	1,571	4,243,946	99.69	8.04	4,257,080
Marlboro	638	1,467,781	90.87	11.21	1,615,300
Newfane	1,320	2,611,607	103.78	11.73	2,516,430
Putney	998	2,185,397	85.24	19.31	2,563,690
Rockingham	2,131	4,654,871	102.71	19.83	4,532,030
Somerset	34	52,201	88.71	19.60	58,840
Stratton	1,580	8,133,544	98.84	5.22	8,228,660
Townshend	1,024	1,855,045	99.29	27.42	1,868,280
Vernon	887	2,554,866	113.83	6.36	2,244,520
Wardsboro	1,037	1,714,495	101.26	12.68	1,693,240
Westminster	1,548	2,453,140	89.19	22.09	2,750,550
Whitingham	1,167	2,572,009	103.24	7.23	2,491,250
Wilmington	3,031	6,533,613	101.30	6.71	6,450,010
Windham	521	864,321	84.70	23.57	1,020,410
County Totals	**30,433**	**72,927,247**			**74,832,240**

Equalized Education Grand List
Effective January 1, 2011
Windsor

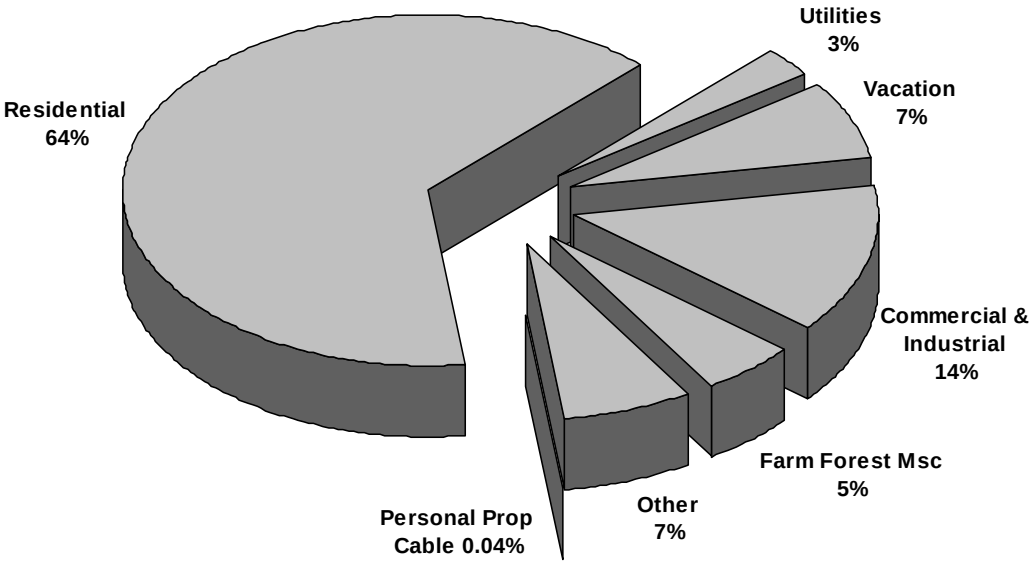
Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Andover	548	1,532,060	94.90	14.31	1,614,440
Baltimore	111	190,857	111.78	10.02	170,740
Barnard	814	3,250,743	104.50	19.38	3,110,640
Bethel	1,124	1,967,456	102.80	15.34	1,913,900
Bridgewater	738	1,904,433	98.06	18.95	1,942,170
Cavendish	1,167	2,401,822	96.39	25.96	2,491,710
Chester	1,828	4,065,074	100.96	11.62	4,026,370
Hartford	5,446	14,142,575	96.63	9.92	14,636,150
Hartland	1,546	4,238,660	95.71	13.89	4,428,690
Ludlow	3,457	14,959,090	96.41	19.61	15,515,390
Norwich	1,542	7,079,514	90.22	11.99	7,847,110
Plymouth	1,146	3,044,139	100.33	14.13	3,034,240
Pomfret	596	2,387,860	99.93	10.16	2,389,590
Reading	524	1,527,133	98.78	10.01	1,546,060
Rochester	943	1,207,892	72.28	26.11	1,671,140
Royalton	1,273	2,457,688	99.12	8.32	2,479,400
Sharon	756	1,099,104	68.29	17.90	1,609,520
Springfield	3,770	6,449,141	101.02	14.91	6,384,000
Stockbridge	765	1,085,825	92.80	15.45	1,170,020
Weathersfield	1,618	2,672,587	90.34	18.86	2,958,370
West Windsor	883	3,092,095	97.08	20.17	3,185,090
Weston	631	1,953,719	93.14	14.63	2,097,560
Windsor	1,347	2,420,537	100.11	7.25	2,417,840
Woodstock	1,889	8,494,313	94.19	13.71	9,018,740
County Totals	**34,462**	**93,624,317**			**97,658,880**

STATE TOTALS:	**321,618**	**763,199,114**	**812,871,750**

2010 Summary of Listed Values and Equalized Education Values by Category

Category	Property Count	Listed Value	Equalized Values
R1	146,940	31,886,285,745	33,994,018,560
R2	49,226	15,860,367,981	16,767,074,301
MHU	10,989	274,337,284	292,204,740
MHL	10,379	1,024,849,408	1,079,207,573
S1	15,812	3,454,676,489	3,794,968,919
S2	7,937	1,980,331,124	2,106,756,207
COMM	14,529	8,132,759,705	8,810,716,805
CMA	2,010	1,068,255,539	1,167,944,194
IND	886	1,151,146,700	1,231,035,528
UE	760	2,062,429,822	2,077,244,574
UO	156	128,787,468	130,427,481
FRM	2,783	873,546,942	930,572,693
OTH	20,539	5,376,510,144	5,667,226,717
WOOD	8,548	636,818,068	682,617,777
MISC	30,124	2,320,288,907	2,466,639,448
CABLE		88,519,797	88,519,797
INVENTORY		Exempt	Exempt
MACH and EQUIP		Exempt	Exempt
STATE TOTALS:	**321,618**	**76,319,911,123**	**81,287,175,315**

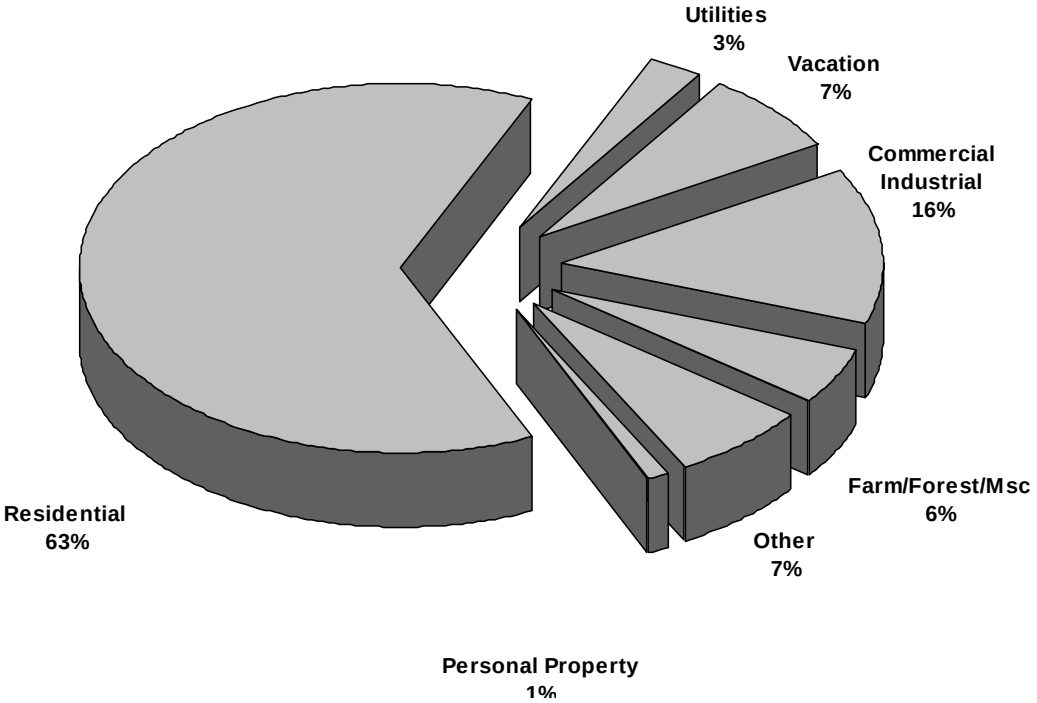
2010 Summary of Education Equalized Values



2010 Summary of Listed Values and Equalized Municipal Values by Category

Category	Property Count	Listed Value	Equalized Values
R1	146,940	31,850,960,834	33,955,909,565
R2	49,226	15,840,635,778	16,746,242,058
MHU	10,989	273,173,376	290,982,716
MHL	10,379	1,021,968,408	1,076,086,490
S1	15,812	3,454,456,689	3,794,723,361
S2	7,937	1,979,527,494	2,105,925,459
COMM	14,529	8,177,380,588	8,858,199,794
CMA	2,010	1,089,873,058	1,191,751,219
IND	886	1,168,722,476	1,254,867,855
UE	760	2,352,429,822	2,242,713,021
UO	156	128,787,468	130,427,481
FRM	2,783	861,770,182	917,441,003
OTH	20,539	5,374,219,744	5,664,761,698
WOOD	8,548	635,114,268	680,861,601
MISC	30,124	2,315,139,600	2,461,135,445
CABLE		32,225,193	32,225,193
INVENTORY		88,381,447	88,381,447
MACH and EQUIP		739,504,680	739,504,680
STATE TOTALS:	**321,618**	**77,384,271,105**	**82,232,140,086**

2010 Summary of Municipal Equalized Values



2010 Statutory Exemptions

The lists that follow contain the number and values of properties exempt from property taxation by law 32 V.S.A. §3802. 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.

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Addison

Town Name	Parcel Count	Total Value
Addison	21	7,598,500
Bridport	14	4,560,400
Bristol	91	29,630,700
Cornwall	17	5,705,000
Ferrisburgh	35	0
Goshen	5	846,000
Granville	9	388,000
Hancock	9	923,400
Leicester	12	490,400
Lincoln	18	5,031,800
Middlebury	193	392,832,600
Monkton	26	681,400
New Haven	22	0
Orwell	22	0
Panton	8	1,044,800
Ripton	44	10,105,600
Salisbury	13	5,454,700
Shoreham	31	3,253,400
Starksboro	42	1,979,100
Vergennes	6	195,400
Waltham	3	0
Weybridge	13	219,900
Whiting	10	10,700
County Totals	**664**	**$470,951,800**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Bennington

Town Name	Parcel Count	Total Value
Arlington	31	18,719,400
Bennington	139	12,113,050
Dorset	44	18,200,900
Glastenbury	0	0
Landgrove	22	2,665,000
Manchester	65	51,443,420
North Bennington	27	1,799,500
Peru	14	4,399,400
Pownal	52	10,345,500
Readsboro	33	12,971,700
Rupert	19	10,332,000
Sandgate	7	0
Searsburg	1	0
Shaftsbury	11	1,836,200
Shaftsbury ID	2	0
Stamford	13	4,019,300
Sunderland	15	1,453,100
Winhall	90	31,322,500
Woodford	24	126,000
County Totals	**609**	**$181,746,970**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Caledonia

Town Name	Parcel Count	Total Value
Barnet	42	11,535,000
Burke	27	13,504,600
Danville	40	11,242,600
Groton	25	2,032,400
Hardwick	66	21,293,900
Kirby	5	179,700
Lyndon	121	34,497,300
Newark	5	1,083,800
Peacham	20	3,129,000
Ryegate	16	1,437,500
Sheffield	11	3,553,390
St. Johnsbury	152	104,347,920
Stannard	1	0
Sutton	10	3,555,500
Walden	11	8,520,800
Waterford	6	0
Wheelock	7	921,500
County Totals	**565**	**$220,834,910**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Chittenden

Town Name	Parcel Count	Total Value
Bolton	5	684,100
Buels Gore	0	0
Burlington	444	1,714,641,000
Charlotte	26	10,457,000
Colchester	161	18,622,500
Essex Jct.	56	94,811,900
Essex Town	83	83,203,600
Hinesburg	40	12,991,800
Huntington	14	3,286,100
Jericho	32	9,720,200
Jericho ID	12	4,638,300
Milton	67	23,418,740
Richmond	27	5,383,500
Shelburne	108	117,724,030
South Burlington	93	50,204,200
St. George	5	692,200
Underhill	30	13,802,600
Underhill ID	9	2,617,800
Westford	22	5,566,900
Williston	99	31,689,630
Winooski	38	1,250,000
County Totals	**1,371**	**$2,205,406,100**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Essex

Town Name	Parcel Count	Total Value
Averill	0	0
Averys Gore	0	0
Bloomfield	17	2,350,000
Brighton	36	1,436,500
Brunswick	12	465,200
Canaan	28	4,442,500
Concord	31	4,717,500
East Haven	10	1,326,700
Ferdinand	3	1,311,200
Granby	9	840,500
Guildhall	16	1,539,900
Lemington	0	0
Lewis	3	4,542,800
Lunenburg	25	7,221,400
Maidstone	6	396,800
Norton	9	1,072,700
Victory	8	186,300
Warners Grant	0	0
Warren Gore	0	0
County Totals	**213**	**$31,850,000**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Franklin

Town Name	Parcel Count	Total Value
Bakersfield	20	167,100
Berkshire	15	530,900
Enosburg	57	87,700
Fairfax	42	12,701,300
Fairfield	3	327,750
Fletcher	18	2,597,600
Franklin	17	2,552,190
Georgia	46	10,721,300
Highgate	36	34,922,600
Montgomery	25	440,700
Richford	62	34,238,500
Sheldon	17	0
St. Albans City	66	5,367,400
St. Albans Town	10	9,271,700
Swanton	75	6,809,500
County Totals	**509**	**$120,736,240**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Grand Isle

Town Name	Parcel Count	Total Value
Alburgh	41	90,400
Grand Isle	22	9,310,900
Isle LaMotte	18	4,239,300
North Hero	21	12,186,300
South Hero	23	0
County Totals	**125**	**$25,826,900**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Lamoille

Town Name	Parcel Count	Total Value
Belvidere	10	0
Cambridge	42	23,530,600
Eden	21	5,507,890
Elmore	7	1,640,500
Hyde Park	34	1,966,500
Johnson	52	2,467,800
Morristown	67	38,403,500
Stowe	58	33,905,300
Waterville	7	0
Wolcott	25	5,137,100
County Totals	**323**	**$112,559,190**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Orange

Town Name	Parcel Count	Total Value
Bradford	37	3,579,600
Braintree	14	282,300
Brookfield	14	95,000
Chelsea	27	2,199,600
Corinth	21	1,440,700
Fairlee	23	12,751,700
Newbury	46	7,762,900
Orange	16	5,602,400
Randolph	83	9,725,600
Strafford	18	1,819,324
Thetford	48	12,932,470
Topsham	9	745,400
Tunbridge	13	7,147,100
Vershire	8	4,457,700
Washington	22	4,039,900
Wells River	17	6,414,700
West Fairlee	22	381,600
Williamstown	30	8,455,200
County Totals	**468**	**$89,833,194**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Orleans

Town Name	Parcel Count	Total Value
Albany	17	3,416,900
Barton	39	15,207,400
Brownington	15	3,728,300
Charleston	20	3,095,100
Coventry	14	0
Craftsbury	41	6,451,300
Derby	60	27,091,900
Glover	21	3,922,100
Greensboro	42	2,190,600
Holland	6	866,100
Irasburg	19	122,200
Jay	20	4,978,800
Lowell	20	3,596,300
Morgan	17	1,027,600
Newport City	69	41,278,100
Newport Town	17	2,956,300
Orleans ID	17	5,336,500
Troy	49	4,000,200
Westfield	14	1,288,400
Westmore	23	6,721,500
County Totals	**540**	**$137,275,600**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Rutland

Town Name	Parcel Count	Total Value
Benson	15	289,500
Brandon	49	26,080,300
Castleton	69	88,504,500
Chittenden	31	366,000
Clarendon	24	9,271,300
Danby	27	467,800
Fair Haven	53	31,685,200
Hubbardton	14	861,000
Ira	6	577,100
Killington	25	80,750
Mendon	29	3,894,300
Middletown Springs	11	2,261,900
Mount Holly	22	510,516
Mount Tabor	6	242,000
Pawlet	18	5,585,390
Pittsfield	9	1,369,900
Pittsford	39	11,138,700
Poultney	32	78,771,000
Proctor	41	19,388,400
Rutland City	169	198,504,800
Rutland Town	38	8,402,500
Shrewsbury	17	5,344,100
Sudbury	10	1,076,000
Tinmouth	7	1,479,700
Wallingford	34	12,546,700
Wells	11	1,968,500
West Haven	9	0
West Rutland	49	14,218,400
County Totals	**864**	**$524,886,256**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Washington

Town Name	Parcel Count	Total Value
Barre City	148	122,847,658
Barre Town	115	82,862,000
Berlin	45	103,512,500
Cabot	26	326,700
Calais	20	2,348,400
Duxbury	17	22,807,800
East Montpelier	32	1,613,000
Fayston	19	5,510,200
Marshfield	31	10,134,500
Middlesex	17	548,400
Montpelier	58	67,734,900
Moretown	24	1,781,000
Northfield	90	150,879,591
Plainfield	30	12,214,500
Roxbury	10	1,000
Waitsfield	35	11,095,800
Warren	44	7,457,600
Waterbury	44	18,795,600
Woodbury	15	0
Worcester	13	3,287,300
County Totals	**833**	**$625,758,449**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Windham

Town Name	Parcel Count	Total Value
Athens	10	1,288,300
Brattleboro	214	168,796,920
Brookline	9	394,840
Dover	31	13,362,170
Dummerston	21	6,934,200
Grafton	15	5,227,300
Guilford	11	467,640
Halifax	19	2,343,600
Jamaica	28	4,189,900
Londonderry	29	3,750,800
Marlboro	17	3,638,400
Newfane	37	7,850,700
Putney	44	31,693,100
Rockingham	87	47,275,400
Somerset	0	0
Stratton	15	24,334,500
Townshend	36	16,774,100
Vernon	23	0
Wardsboro	25	4,399,200
Westminster	28	40,277,700
Whitingham	22	6,528,200
Wilmington	204	3,074,800
Windham	12	1,731,100
County Totals	**937**	**$394,332,870**

2010 Statutory Exemptions
Statewide Grand List Count and Total Value
Windsor

Town Name	Parcel Count	Total Value
Andover	20	2,380,300
Baltimore	2	127,900
Barnard	33	4,268,840
Bethel	50	8,478,800
Bridgewater	18	3,746,200
Cavendish	27	6,911,735
Chester	46	28,022,100
Hartford	179	91,130,700
Hartland	34	5,098,200
Ludlow	41	16,463,200
Norwich	55	38,462,900
Plymouth	10	1,120,425
Pomfret	14	4,266,600
Reading	22	5,741,000
Rochester	27	0
Royalton	43	5,753,100
Sharon	21	1,335,619
Springfield	114	114,130,000
Stockbridge	33	1,131,200
Weathersfield	32	6,817,400
West Windsor	21	7,656,800
Weston	14	1,623,130
Windsor	38	3,341,963
Woodstock	69	54,494,100
County Totals	**963**	**$412,502,212**
STATE TOTALS:	**8,984**	**$5,554,500,691**

Property 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 2008 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:
http://www.state.vt.us/tax/statistics.shtml

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]	Prebate Coverage
Addison	432	337	657,209	1,950.17	91	39,042	429.03	78.0%
Bridport	353	266	397,549	1,494.55	88	32,562	370.02	75.4%
Bristol	1,038	791	960,136	1,213.83	283	156,104	551.60	76.2%
Cornwall	379	221	479,819	2,171.12	65	25,968	399.50	58.3%
Ferrisburgh	844	580	1,032,631	1,780.40	109	31,756	291.34	68.7%
Goshen	64	43	29,902	695.40	20	8,961	448.03	67.2%
Granville	111	80	67,746	846.83	19	4,392	231.18	72.1%
Hancock	115	93	86,837	933.73	41	20,478	499.46	80.9%
Leicester	357	281	408,761	1,454.67	40	13,972	349.30	78.7%
Lincoln	431	322	515,983	1,602.43	102	56,447	553.40	74.7%
Middlebury	1,608	1,037	1,615,466	1,557.83	479	379,632	792.55	64.5%
Monkton	638	448	587,349	1,311.05	109	40,189	368.71	70.2%
New Haven	548	398	577,450	1,450.88	84	32,539	387.37	72.6%
Orwell	404	313	351,558	1,123.19	71	23,496	330.93	77.5%
Panton	201	146	249,978	1,712.18	57	36,729	644.37	72.6%
Ripton	195	133	158,928	1,194.95	38	11,473	301.91	68.2%
Salisbury	353	257	415,007	1,614.81	27	4,919	182.19	72.8%
Shoreham	404	295	422,447	1,432.02	100	40,752	407.52	73.0%
Starksboro	577	421	477,719	1,134.73	111	36,323	327.24	73.0%
Vergennes	668	512	530,282	1,035.71	199	93,285	468.77	76.6%
Waltham	159	103	153,142	1,486.81	22	4,700	213.65	64.8%
Weybridge	278	162	316,837	1,955.79	43	18,919	439.98	58.3%
Whiting	127	92	94,078	1,022.59	44	21,151	480.70	72.4%
Total	10,284	7,331	10,586,814	1,444.12	2,242	1,133,789	505.70	71.3%

Bennington 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]	Prebate Coverage
Arlington	742	546	908,940	1,664.73	128	31,506	246.14	73.6%
Bennington	3,332	2,260	1,686,299	746.15	1,027	514,932	501.39	67.8%
Dorset	655	406	978,890	2,411.06	76	44,506	585.61	62.0%
Glastenbury	2	*						
Landgrove	58	30	98,581	3,286.03	14	7,537	538.36	51.7%
Manchester	1,204	758	2,035,205	2,684.97	165	84,924	514.69	63.0%
N. Bennington ID	238	144	122,007	847.27	63	35,752	567.49	60.5%
Peru	129	92	205,882	2,237.85	16	6,995	437.17	71.3%
Pownal	1,015	722	670,847	929.15	229	76,029	332.00	71.1%
Readsboro	245	153	85,012	555.63	86	55,513	645.50	62.4%
Rupert	226	167	268,006	1,604.82	52	17,503	336.61	73.9%
Sandgate	122	86	91,564	1,064.70	33	15,102	457.64	70.5%
Searsburg	40	29	13,976	481.92	11	5,608	509.84	72.5%
Shaftbury ID	223	159	174,481	1,097.37	29	6,058	208.91	71.3%
Shaftsbury	974	677	835,506	1,234.13	150	38,993	259.95	69.5%
Stamford	305	203	197,331	972.07	66	33,634	509.60	66.6%
Sunderland	343	242	427,536	1,766.68	40	10,515	262.87	70.6%
Winhall	253	135	287,733	2,131.36	37	14,164	382.82	53.4%
Woodford	126	90	68,595	762.17	*			71.4%
Total	10,232	6,899	9,156,391	1,327.21	2,222	999,272	449.72	67.4%

Caledonia 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]	Prebate Coverage
Barnet	544	371	432,433	1,165.59	134	55,512	414.27	68.2%
Burke	528	389	447,628	1,150.71	67	20,690	308.80	73.7%
Danville	786	543	578,399	1,065.19	154	55,954	363.33	69.1%
Groton	319	216	168,294	779.14	50	15,233	304.66	67.7%
Hardwick	861	585	382,449	653.76	327	193,611	592.08	67.9%
Kirby	165	104	114,888	1,104.69	30	12,087	402.89	63.0%
Lyndon	1,453	1,010	725,030	717.85	353	143,590	406.77	69.5%
Newark	203	143	117,865	824.23	52	13,608	261.68	70.4%
Peacham	258	170	233,203	1,371.78	59	18,917	320.62	65.9%
Ryegate	397	260	189,947	730.56	77	28,672	372.36	65.5%
Sheffield	224	152	94,402	621.06	43	14,504	337.31	67.9%
St. Johnsbury	1,696	1,081	732,254	677.39	578	343,392	594.10	63.7%
Stannard	71	46	26,558	577.35	22	10,174	462.44	64.8%
Sutton	323	235	207,094	881.25	61	15,282	250.53	72.8%
Walden	310	219	145,191	662.97	77	25,970	337.28	70.6%
Waterford	463	320	355,695	1,111.55	45	9,874	219.43	69.1%
Wheelock	252	178	115,388	648.25	60	24,764	412.74	70.6%
Total	8,853	6,022	5,066,717	841.37	2,189	1,001,833	457.67	68.0%

Chittenden 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]	Prebate Coverage
Bolton	387	232	213,522	920.35	48	15,406	320.96	59.9%
Buel's Gore	7	4	4,432	1,108.08				57.1%
Burlington	6,253	4,206	6,158,451	1,464.21	1,606	1,148,963	715.42	67.3%
Charlotte	1,149	526	1,579,905	3,003.62	82	53,505	652.50	45.8%
Colchester	4,445	2,790	3,616,040	1,296.07	736	428,619	582.36	62.8%
Essex Junction	2,704	1,833	2,693,150	1,469.26	498	277,967	558.17	67.8%
Essex Town	3,103	1,873	3,131,333	1,671.83	417	169,669	406.88	60.4%
Hinesburg	1,413	830	1,108,552	1,335.60	219	94,450	431.28	58.7%
Huntington	636	433	557,100	1,286.61	131	67,771	517.34	68.1%
Jericho	1,323	741	1,181,074	1,593.89	149	57,655	386.94	56.0%
Jericho ID	322	182	315,220	1,731.98	37	15,774	426.32	56.5%
Milton	3,147	2,280	2,717,060	1,191.69	372	133,142	357.91	72.4%
Richmond	1,245	721	970,450	1,345.98	214	131,411	614.07	57.9%
Shelburne	2,091	988	2,013,141	2,037.59	215	112,112	521.45	47.3%
South Burlington	4,999	3,087	5,636,489	1,825.88	704	267,438	379.88	61.8%
St. George	203	130	202,709	1,559.30	21	8,419	400.93	64.0%
Underhill ID	273	175	276,169	1,578.11	39	17,669	453.06	64.1%
Underhill Town	742	424	727,744	1,716.38	92	41,772	454.05	57.1%
Westford	659	417	486,749	1,167.26	89	39,620	445.17	63.3%
Williston	2,775	1,562	2,611,294	1,671.76	100	22,159	221.59	56.3%
Winooski	1,098	870	955,122	1,097.84	405	347,857	858.91	79.2%
Total	38,974	24,304	37,155,706	1,528.79	6,174	3,451,380	559.02	62.4%

Essex 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]	Prebate Coverage
Averill	11	6	6,042	1,007.03				54.5%
Avery's Gore	0							
Bloomfield	96	74	39,481	533.53	11	2,016	183.30	77.1%
Brighton	349	252	196,953	781.56	98	32,647	333.13	72.2%
Brunswick	36	27	12,998	481.40				75.0%
Canaan	330	219	128,177	585.28	71	29,459	414.92	66.4%
Concord	408	286	191,419	669.30	67	20,833	310.94	70.1%
East Haven	113	87	49,900	573.57	27	8,725	323.14	77.0%
Ferdinand	11	8	3,647	455.88				72.7%
Granby	27	20	6,038	301.91				74.1%
Guildhall	104	80	51,297	641.21	18	5,857	325.39	76.9%
Lemington	40	28	15,110	539.64	*			70.0%
Lewis	0							
Lunenburg	401	287	149,444	520.71	65	17,980	276.62	71.6%
Maidstone	66	51	77,402	1,517.69	4	1,533	383.17	77.3%
Norton	67	48	22,385	466.35	4	420	104.96	71.6%
Victory	37	29	15,884	547.73	*			78.4%
Warner's Grant	0							
Warren's Gore	1							
Total	2,097	1,502	966,178	643.26	365	119,470	327.32	71.6%

Franklin 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]	Prebate Coverage
Bakersfield	423	311	269,132	865.38	43	9,263	215.41	73.5%
Berkshire	463	329	266,576	810.26	96	33,578	349.77	71.1%
Enosburg	714	477	337,397	707.33	181	85,948	474.85	66.8%
Fairfax	1,356	927	920,204	992.67	109	34,911	320.28	68.4%
Fairfield	569	389	346,076	889.65	110	45,038	409.43	68.4%
Fletcher	436	321	391,522	1,219.70	86	34,450	400.58	73.6%
Franklin	439	313	288,223	920.84	43	9,344	217.30	71.3%
Georgia	1,390	993	1,218,698	1,227.29	97	25,845	266.44	71.4%
Highgate	1,046	796	694,419	872.39	65	13,995	215.31	76.1%
Montgomery	399	300	259,218	864.06	64	20,074	313.66	75.2%
Richford	609	441	230,266	522.15	184	73,759	400.87	72.4%
Sheldon	633	462	396,338	857.88	54	13,141	243.35	73.0%
St. Albans City	1,377	970	872,632	899.62	433	225,567	520.94	70.4%
St. Albans Town	1,872	1,281	1,514,381	1,182.19	202	68,987	341.52	68.4%
Swanton	1,873	1,353	1,228,393	907.90	262	99,663	380.39	72.2%
Total	13,599	9,663	9,233,475	955.55	2,029	793,562	391.11	71.1%

Grand Isle 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]	Prebate Coverage
Alburg	659	491	490,068	998.10	117	29,395	251.24	74.5%
Grand Isle	656	448	673,601	1,503.57	42	17,261	410.98	68.3%
Isle La Motte	194	147	156,997	1,068.01	35	8,718	249.08	75.8%
North Hero	329	221	409,246	1,851.79	40	14,995	374.87	67.2%
South Hero	555	334	667,833	1,999.50	68	56,839	835.87	60.2%
Total	2,393	1,641	2,397,746	1,461.15	302	127,208	421.22	68.6%

Lamoille 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]	Prebate Coverage
Belvidere	110	82	73,498	896.32	17	4,054	238.48	74.5%
Cambridge	996	705	925,529	1,312.81	102	26,074	255.63	70.8%
Eden	402	308	320,069	1,039.19	91	28,851	317.05	76.6%
Elmore	317	217	284,173	1,309.55	50	21,503	430.05	68.5%
Hyde Park	953	702	686,033	977.25	273	125,746	460.61	73.7%
Johnson	713	510	425,581	834.47	177	71,267	402.64	71.5%
Morristown	1,398	1,030	1,094,340	1,062.47	402	233,592	581.08	73.7%
Stowe	1,187	647	2,120,053	3,276.74	237	195,637	825.47	54.5%
Waterville	230	177	225,334	1,273.08	54	15,093	279.49	77.0%
Wolcott	513	407	387,730	952.65	116	40,940	352.93	79.3%
Total	6,819	4,785	6,542,341	1,367.26	1,519	762,757	502.14	70.2%

Orange 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]	Prebate Coverage
Bradford	725	505	453,031	897.09	191	89,637	469.30	69.7%
Braintree	430	310	276,142	890.78	133	69,470	522.33	72.1%
Brookfield	415	295	336,320	1,140.07	86	30,929	359.64	71.1%
Chelsea	397	285	264,486	928.02	106	36,389	343.29	71.8%
Corinth	455	331	332,034	1,003.12	137	65,250	476.27	72.7%
Fairlee	294	193	264,618	1,371.08	47	23,841	507.27	65.6%
Newbury	571	417	424,405	1,017.76	103	38,429	373.10	73.0%
Orange	383	256	191,356	747.49	69	23,597	341.99	66.8%
Randolph	1,239	827	783,791	947.75	387	226,108	584.26	66.7%
Strafford	387	256	436,580	1,705.39	109	55,706	511.06	66.1%
Thetford	911	580	1,039,138	1,791.62	239	137,746	576.34	63.7%
Topsham	394	280	198,525	709.02	116	50,131	432.16	71.1%
Tunbridge	453	340	414,711	1,219.74	117	59,334	507.12	75.1%
Vershire	223	163	190,236	1,167.09	90	56,583	628.70	73.1%
Washington	355	261	212,113	812.69	63	24,609	390.62	73.5%
Wells River	93	67	55,186	823.67	32	26,240	820.01	72.0%
West Fairlee	190	123	109,153	887.42	37	15,681	423.81	64.7%
Williamstown	1,042	713	547,101	767.32	172	56,272	327.16	68.4%
Total	8,957	6,202	6,528,925	1,052.71	2,234	1,085,951	486.10	69.2%

Orleans 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]	Prebate Coverage
Albany	310	239	191,710	802.13	66	19,892	301.39	77.1%
Barton	570	414	297,880	719.52	160	83,267	520.42	72.6%
Brownington	329	256	151,272	590.91	100	39,241	392.41	77.8%
Charleston	345	257	166,825	649.13	69	21,715	314.71	74.5%
Coventry	356	277	221,348	799.09	21	1,917	91.30	77.8%
Craftsbury	383	283	442,809	1,564.70	165	90,399	547.87	73.9%
Derby	1,511	1,042	810,994	778.31	129	39,773	308.32	69.0%
Glover	361	265	220,290	831.28	93	33,771	363.13	73.4%
Greensboro	263	187	248,160	1,327.06	76	35,476	466.79	71.1%
Holland	229	162	82,084	506.69	46	12,907	280.58	70.7%
Irasburg	382	289	212,935	736.80	55	16,930	307.82	75.7%
Jay	148	96	72,272	752.84	17	6,326	372.11	64.9%
Lowell	263	201	111,928	556.86	60	20,389	339.82	76.4%
Morgan	252	186	269,617	1,449.55	19	3,984	209.68	73.8%
Newport City	1,022	685	424,102	619.13	367	218,773	596.11	67.0%
Newport Town	531	396	389,911	984.62	101	31,500	311.88	74.6%
Orleans	247	146	75,449	516.77	89	49,166	552.42	59.1%
Troy	509	391	257,033	657.37	106	36,167	341.20	76.8%
Westfield	187	148	149,387	1,009.37	46	13,894	302.05	79.1%
Westmore	147	115	132,184	1,149.42	32	14,305	447.04	78.2%
Total	8,345	6,035	4,928,191	816.60	1,817	789,793	434.67	72.3%

Rutland 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]	Prebate Coverage
Benson	303	205	165,325	806.46	65	32,852	505.41	67.7%
Brandon	1,193	810	715,447	883.27	325	153,346	471.83	67.9%
Castleton	1,104	735	896,437	1,219.64	154	53,036	344.39	66.6%
Chittenden	426	271	391,603	1,445.03	60	26,596	443.27	63.6%
Clarendon	840	650	742,315	1,142.02	204	88,351	433.09	77.4%
Danby	411	293	384,952	1,313.83	114	69,502	609.67	71.3%
Fair Haven	737	461	312,928	678.80	242	138,835	573.70	62.6%
Hubbardton	251	182	190,926	1,049.04	70	35,013	500.18	72.5%
Ira	141	105	138,218	1,316.37	25	8,542	341.66	74.5%
Killington	281	186	538,775	2,896.64	55	29,653	539.15	66.2%
Mendon	359	213	315,457	1,481.02	49	20,570	419.79	59.3%
Middletown Springs	260	202	274,956	1,361.17	86	48,399	562.78	77.7%
Mt. Holly	451	341	583,976	1,712.54	62	24,648	397.55	75.6%
Mt. Tabor	58	45	41,935	931.90	*			77.6%
Pawlet	426	310	438,089	1,413.19	98	37,084	378.41	72.8%
Pittsfield	160	123	235,277	1,912.83	45	17,979	399.54	76.9%
Pittsford	935	665	719,885	1,082.53	167	61,313	367.14	71.1%
Poultney	824	596	659,408	1,106.39	195	76,655	393.10	72.3%
Proctor	543	343	280,904	818.96	196	136,597	696.92	63.2%
Rutland City	3,771	2,474	1,596,446	645.29	1,362	1,038,070	762.17	65.6%
Rutland Town	1,277	834	1,287,945	1,544.30	114	30,051	263.61	65.3%
Shrewsbury	381	276	348,877	1,264.05	76	31,313	412.01	72.4%
Sudbury	202	150	220,444	1,469.63	29	7,053	243.20	74.3%
Tinmouth	202	156	236,873	1,518.42	92	58,318	633.89	77.2%
Wallingford	695	478	562,250	1,176.26	86	21,814	253.65	68.8%
Wells	401	282	276,929	982.02	42	9,605	228.70	70.3%
West Haven	89	60	50,612	843.54	34	20,443	601.26	67.4%
West Rutland	688	443	317,907	717.62	181	66,000	364.64	64.4%
Total	17,409	11,889	12,925,098	1,087.15	4,228	2,341,636	553.84	68.3%

Washington 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]	Prebate Coverage
Barre City	1,911	1,266	645,832	510.14	737	629,780	854.52	66.2%
Barre Town	2,717	1,696	1,195,018	704.61	472	220,168	466.46	62.4%
Berlin	838	568	567,491	999.10	145	54,661	376.97	67.8%
Cabot	464	336	395,566	1,177.28	180	85,391	474.39	72.4%
Calais	554	408	518,762	1,271.48	131	52,548	401.13	73.6%
Duxbury	435	307	368,194	1,199.33	39	8,725	223.71	70.6%
East Montpelier	866	554	712,915	1,286.85	147	65,845	447.93	64.0%
Fayston	430	276	674,151	2,442.57	51	17,196	337.17	64.2%
Marshfield	512	358	333,986	932.92	114	44,539	390.69	69.9%
Middlesex	610	400	525,585	1,313.96	97	29,935	308.61	65.6%
Montpelier	2,042	1,343	1,719,747	1,280.53	620	596,474	962.05	65.8%
Moretown	512	344	482,958	1,403.95	47	12,104	257.54	67.2%
Northfield	1,208	738	586,695	794.98	325	176,997	544.61	61.1%
Plainfield	404	278	267,243	961.31	115	68,577	596.32	68.8%
Roxbury	225	162	129,202	797.54	56	29,698	530.31	72.0%
Waitsfield	545	352	737,451	2,095.03	92	42,802	465.24	64.6%
Warren	526	356	783,727	2,201.48	106	52,318	493.56	67.7%
Waterbury	1,458	898	1,285,276	1,431.27	172	65,748	382.25	61.6%
Woodbury	324	217	250,768	1,155.61	65	19,343	297.58	67.0%
Worcester	315	211	224,169	1,062.41	76	32,052	421.74	67.0%
Total	16,896	11,068	12,404,734	1,120.77	3,787	2,304,898	608.63	65.5%

Windham 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]	Prebate Coverage
Athens	124	97	94,388	973.07	61	59,465	974.83	78.2%
Brattleboro	2,678	1,811	2,211,911	1,221.38	874	908,885	1,039.91	67.6%
Brookline	164	125	141,383	1,131.06	22	4,691	213.22	76.2%
Dover	398	286	571,441	1,998.05	72	27,590	383.19	71.9%
Dummerston	642	428	698,409	1,631.80	117	33,945	290.13	66.7%
Grafton	217	161	319,558	1,984.83	77	54,624	709.40	74.2%
Guilford	673	454	685,859	1,510.70	177	83,112	469.56	67.5%
Halifax	268	205	212,302	1,035.62	72	45,475	631.59	76.5%
Jamaica	304	240	385,894	1,607.89	80	25,659	320.74	78.9%
Londonderry	534	390	658,607	1,688.74	91	22,860	251.21	73.0%
Marlboro	283	189	270,577	1,431.63	41	18,742	457.11	66.8%
Newfane	561	417	643,246	1,542.56	146	60,578	414.92	74.3%
Putney	591	395	573,545	1,452.01	156	81,618	523.19	66.8%
Rockingham	1,216	819	735,917	898.56	482	380,209	788.81	67.4%
Somerset	4	*						
Stratton	77	44	99,041	2,250.92	*			57.1%
Townshend	389	292	456,031	1,561.75	129	58,260	451.63	75.1%
Vernon	654	347	252,587	727.92	103	30,360	294.76	53.1%
Wardsboro	274	217	247,844	1,142.14	88	31,680	360.00	79.2%
Westminster	989	663	638,781	963.47	279	130,674	468.36	67.0%
Whitingham	426	326	510,331	1,565.43	147	73,724	501.52	76.5%
Wilmington	569	418	804,651	1,925.00	189	85,628	453.06	73.5%
Windham	147	111	141,154	1,271.66	46	28,131	611.55	75.5%
Total	12,182	8,435	11,353,459	1,345.99	3,449	2,245,909	651.18	69.2%

Windsor								
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]	Prebate Coverage
Andover	174	139	260,449	1,873.73	45	13,882	308.50	79.9%
Baltimore	85	63	52,295	830.07	17	7,247	426.27	74.1%
Barnard	305	210	534,714	2,546.26	75	42,798	570.64	68.9%
Bethel	600	421	460,003	1,092.64	179	81,263	453.98	70.2%
Bridgewater	302	202	269,046	1,331.91	50	13,646	272.91	66.9%
Cavendish	412	302	383,264	1,269.09	110	32,815	298.32	73.3%
Chester	955	742	934,095	1,258.89	340	197,836	581.87	77.7%
Hartford	2,855	1,843	2,270,350	1,231.88	722	486,020	673.16	64.6%
Hartland	1,083	729	1,126,200	1,544.86	206	78,623	381.67	67.3%
Ludlow	592	442	933,684	2,112.41	124	52,126	420.37	74.7%
Norwich	1,054	421	1,219,114	2,895.76	136	113,396	833.80	39.9%
Plymouth	186	135	281,858	2,087.84	23	22,447	975.95	72.6%
Pomfret	297	173	306,469	1,771.50	63	34,763	551.79	58.2%
Reading	238	172	347,330	2,019.36	66	26,199	396.96	72.3%
Rochester	368	242	249,064	1,029.19	78	31,149	399.34	65.8%
Royalton	698	469	399,246	851.27	169	58,497	346.13	67.2%
Sharon	442	288	348,698	1,210.76	79	32,593	412.57	65.2%
Springfield	2,611	1,835	1,554,286	847.02	1,098	1,136,466	1,035.03	70.3%
Stockbridge	247	179	213,654	1,193.60	60	20,532	342.20	72.5%
Weathersfield	1,023	765	1,004,445	1,313.00	315	154,072	489.12	74.8%
West Windsor	390	248	439,440	1,771.94	57	26,603	466.73	63.6%
Weston	215	140	294,893	2,106.38	33	12,018	364.18	65.1%
Windsor	884	631	623,596	988.27	338	339,789	1,005.29	71.4%
Woodstock	939	589	1,554,336	2,638.94	229	148,495	648.45	62.7%
Total	16,955	11,380	16,060,529	1,411.29	4,612	3,163,275	685.88	67.1%

State Total	173,995	117,159	145,309,090	1,240.27	37,180	20,321,655	546.57	67.3%

Notes:

1. Property Tax Adjustments are applied for at the same time as Personal Income Tax returns for Tax Year 2009 and are applied to Fiscal Year 2011 property taxes. Both School Property Tax Adjustments (Prebates) and Circuit Breaker Adjustments (Homeowner Rebates) are calculated on prior year household income and housesite property taxes paid.

2. Housesites are parcels with the residence and up to two acres declared as Homestead for the 2011 Fiscal Year by September 2, 2010.

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."

2010 Taxes and Tax Rates

The 2010 Taxes and Tax Rates shown on the following pages are the rates for the tax year 2009-2010. 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 2010, the base education rate of $0.86 adjusted by the district spending adjustment and by the town's common level of appraisal.
>
> *Nonresidential Education Rate*: For the tax year 2010, the base education rate of $1.35 adjusted by the town's common level of appraisal.
>
> *This page revised 2/2011

2010 Taxes and Tax Rates

Addison

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Addison	1,837,608	1,165,783	670,387	1.5591	1.4677	0.3400
Bridport	1,175,787	661,392	610,465	1.3889	1.2947	0.4598
Bristol	2,695,866	1,535,361	1,549,130	1.4776	1.6100	0.5625
Bristol Police Distr	0	0	304,403	0	0	0.2737
Cornwall	1,932,032	728,804	651,974	1.4058	1.3401	0.3402
Ferrisburgh	3,517,859	3,438,940	1,216,835	1.5139	1.5278	0.2667
Goshen	127,867	182,156	203,299	1.1584	1.3534	0.8309
Granville	155,435	334,650	166,696	0.9376	1.3882	0.4100
Hancock	208,841	237,129	269,753	1.2381	1.4468	0.7700
Leicester	1,163,730	1,335,963	335,262	1.3380	1.3819	0.1845
Lincoln	1,542,395	734,429	1,031,193	1.3460	1.3979	0.6245
Middlebury	5,700,002	5,813,489	5,711,788	1.7513	1.6471	0.8124
Monkton	2,218,058	641,238	725,478	1.6288	1.7213	0.4186
New Haven	1,901,886	1,447,646	902,904	1.8256	1.9017	0.5043
Orwell	1,108,241	664,715	583,231	1.6319	1.9247	0.5698
Panton	816,880	492,736	428,351	1.5769	1.6704	0.5270
Ripton	645,826	302,749	302,705	1.8482	1.7248	0.5905
Salisbury	1,265,829	1,440,201	419,909	1.7864	1.6922	0.2694
Shoreham	1,364,888	664,826	610,660	1.5687	1.4417	0.4605
Starksboro	1,564,592	755,329	681,237	1.4607	1.5203	0.4346
Vergennes	1,571,970	1,236,893	1,280,177	1.2863	1.3609	0.6032
Waltham	495,498	132,010	163,137	1.4429	1.5211	0.3800
Weybridge	1,478,618	646,196	504,182	1.7491	1.5548	0.4000
Whiting	313,896	110,756	196,038	1.5894	1.8270	0.7595
County Totals	**34,803,602**	**24,703,391**	**19,519,195**			

2010 Taxes and Tax Rates

Bennington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Arlington	2,490,062	2,118,955	854,256	1.4872	1.4580	0.2800
Bennington	6,063,806	7,036,327	7,230,454	1.2458	1.5879	0.7826
Downtown Improvement	0	0	69,948	0	0	0.1873
Benn FD Inside	0	0	359,906	0	0	0.0870
Benn FD Outside	0	0	373,858	0	0	0.0729
Old Bennington Vill	0	0	76,911	0	0	0.2350
Dorset	4,027,571	6,178,204	1,071,628	1.3778	1.4187	0.1493
E Dorset Fire Dist	0	0	132,702	0	0	0.0800
Dorset Fire Dist	0	0	196,666	0	0	0.0350
Glastenbury	5,507	44,404	0	0.8070	1.2668	0
Landgrove	472,723	1,085,059	277,563	1.2954	1.3131	0.2330
Manchester	6,366,185	11,354,679	2,199,611	1.3392	1.3783	0.1710
Manchester Village	0	0	405,692	0	0	0.1135
North Bennington	557,967	447,225	520,970	1.4536	1.5841	0.7831
North Bennington Vil	0	0	331,159	0	0	0.4961
Peru	735,796	2,657,961	515,339	1.4314	1.3269	0.1999
Pownal	1,937,460	1,231,345	1,185,544	1.4464	1.7071	0.5844
Readsboro	309,499	692,841	817,688	0.7936	1.2457	0.8730
Rupert	770,778	1,060,797	466,336	1.0435	1.3642	0.3076
Sandgate	351,194	548,017	297,632	1.4212	1.4254	0.4731
Searsburg	46,398	383,594	211,732	0.8991	1.3141	0.6158
Shaftsbury	2,545,851	1,530,419	1,090,372	1.1217	1.3534	0.3235
Shaftsbury ID	581,483	181,894	191,660	1.2559	1.3688	0.3235
Stamford	660,024	447,945	471,678	1.1212	1.5077	0.5325
Sunderland	1,127,586	1,063,974	356,696	1.3375	1.3075	0.2136
Winhall	1,436,661	9,853,162	2,178,469	1.7941	1.5817	0.3100
Woodford	211,491	445,896	8,788	0.9127	1.2779	0.0152
County Totals	**30,698,043**	**48,362,698**	**21,893,257**			

2010 Taxes and Tax Rates

Caledonia

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Barnet	1,441,667	1,827,998	1,072,164	1.3305	1.3590	0.4444
Barnet FD #1	0	0	4,548	0	0	0.0575
Barnet FD #2	0	0	8,215	0	0	0.0600
Barnet FD #3	0	0	5,930	0	0	0.0400
Barnet FD #5	0	0	1,820	0	0	0.0100
Burke	1,319,352	1,924,803	752,399	1.3530	1.4791	0.3400
Danville	1,978,936	1,862,127	1,257,578	1.2525	1.4744	0.4447
Groton	576,907	828,826	448,316	1.1197	1.2692	0.3840
Hardwick	1,482,853	903,142	1,579,088	1.4460	1.5381	0.9923
Kirby	421,425	289,005	210,711	1.2081	1.4038	0.3809
Lyndon	2,570,150	1,892,159	1,918,159	1.4605	1.7195	0.6506
Lyndonville Village	0	0	405,437	0	0	0.6302
Newark	449,372	748,831	423,937	1.2748	1.3407	0.4661
Peacham	891,270	985,730	645,493	1.4200	1.3568	0.4770
Peacham FD	0	0	7,100	0	0	0.0800
Ryegate	809,735	945,024	632,986	1.2180	1.3807	0.4717
So Ryegate Vill	0	0	8,233	0	0	0.0500
Ryegate FD #2	0	0	4,246	0	0	0.0700
Sheffield	361,792	397,778	300,791	1.6386	1.9497	0.7095
St. Johnsbury	2,908,908	3,882,981	3,904,543	1.1117	1.2977	0.6718
St. J Spec Serv Dist	0	0	1,045,932	0	0	0.4010
Stannard	108,917	121,424	141,448	1.3223	1.3344	0.8159
Sutton	687,346	516,966	428,733	1.1683	1.2562	0.4332
Walden	544,144	600,364	483,979	1.1891	1.4957	0.5677
Waterford	1,260,694	981,276	522,733	1.3610	1.5487	0.3316
Wheelock	435,473	322,720	400,366	1.0929	1.3003	0.6242
County Totals	**18,248,942**	**19,031,153**	**16,614,885**			

2010 Taxes and Tax Rates

Chittenden

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bolton	957,256	815,371	640,472	1.4758	1.4873	0.5200
Buels Gore	14,832	27,319	0	1.1672	1.8322	0
Burlington	20,142,409	26,765,315	25,399,266	1.2820	1.5390	0.7200
Charlotte	9,031,886	3,424,218	1,675,470	1.3436	1.3468	0.1820
Colchester	13,510,529	11,335,177	10,351,157	1.6517	1.9363	0.7387
Essex Jct.	8,738,371	5,235,811	3,449,001	1.3562	1.3694	0.3379
Essex Jct Village	0	0	3,056,440	0	0	0.2982
Essex Town	11,970,409	5,493,170	5,405,341	1.3297	1.3743	0.4179
Hinesburg	5,352,780	1,769,963	2,189,591	1.4275	1.4299	0.4384
Huntington	1,934,039	623,581	1,098,441	1.1705	1.2810	0.5144
Jericho	4,832,061	982,348	1,848,921	1.3464	1.4516	0.4514
Jericho Village	0	0	1,187,312	0	0	0.9200
Jericho ID	1,385,151	386,576	572,621	1.3250	1.4466	0.4514
Milton	7,940,198	4,596,716	4,171,776	1.1006	1.3431	0.3896
Richmond	4,112,689	1,291,370	2,432,835	1.2085	1.3766	0.5647
Shelburne	11,513,868	7,348,494	4,545,873	1.2920	1.3791	0.3203
South Burlington	19,809,862	18,157,134	9,823,161	1.3828	1.4111	0.3622
St. George	592,090	248,965	176,997	1.3589	1.3700	0.2848
Underhill	3,302,175	703,451	1,237,423	1.3096	1.4280	0.4536
Underhill ID	642,634	143,112	249,235	1.3033	1.4228	0.4536
Westford	2,140,013	610,181	1,016,391	1.1807	1.3373	0.4547
Williston	11,107,913	11,356,041	3,398,573	1.3347	1.4356	0.2100
Winooski	2,477,225	3,070,607	4,491,584	1.1238	1.3636	0.8911
County Totals	**141,508,388**	**104,384,919**	**88,417,881**			

2010 Taxes and Tax Rates

Essex

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Averill	20,790	507,001	45,274	0.8846	1.3886	0.1165
Averys Gore	0	31,618	1,083	0.9299	1.4598	0.0500
Bloomfield	114,787	266,426	111,712	0.8851	1.3390	0.3399
Brighton	654,345	1,208,139	767,852	1.1964	1.3477	0.5329
Brunswick	40,312	91,464	21,491	1.2385	1.9441	0.2700
Canaan	357,269	622,218	532,633	0.8965	1.3635	0.6820
Concord	710,064	1,033,890	484,940	1.7058	1.7239	0.4790
East Haven	105,939	157,607	144,670	0.8843	1.3274	0.6065
Ferdinand	14,381	164,426	6,249	0.9644	1.5140	0.0500
Granby	35,896	235,588	48,067	1.0673	1.5082	0.2532
Guildhall	183,671	251,946	149,088	1.0713	1.2362	0.3973
Lemington	55,734	116,543	44,283	0.8096	1.2708	0.2760
Lewis	0	111,594	3,503	1.0146	1.5927	0.0500
Lunenburg	605,667	815,998	595,998	1.6044	1.8019	0.7006
Maidstone	206,880	685,967	138,750	1.3665	1.4065	0.2171
Norton	117,362	424,078	150,412	1.2228	1.4101	0.3800
Victory	44,698	194,476	37,041	0.8922	1.2604	0.1812
Warners Grant	0	2,416	88	0.8717	1.3683	0.0500
Warren Gore	1,731	102,306	6,327	0.8735	1.3711	0.0826
County Totals	**3,269,526**	**7,023,700**	**3,289,461**			

2010 Taxes and Tax Rates

Franklin

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bakersfield	863,729	427,862	392,392	1.0749	1.4164	0.3556
Berkshire	909,264	451,130	522,535	1.0278	1.3140	0.4264
Enosburg	1,152,904	1,150,610	978,953	1.0116	1.3088	0.4858
Enos Falls Vill	0	0	467,806	0	0	0.4976
Fairfax	3,439,614	1,348,216	1,516,585	1.1762	1.4806	0.3980
Fairfield	1,324,995	611,482	876,777	1.1334	1.3452	0.5413
Fletcher	1,138,769	402,835	569,872	1.3667	1.5720	0.5247
Franklin	980,040	841,608	419,660	1.3500	1.7780	0.3508
Georgia	4,008,733	1,971,130	1,294,242	1.1475	1.3493	0.2554
Highgate	2,161,512	1,921,364	655,799	1.0350	1.2686	0.1835
Montgomery	822,769	1,108,315	467,642	1.4300	1.8721	0.4041
Richford	728,228	993,318	1,043,367	0.9096	1.2867	0.6657
Sheldon	1,309,221	1,372,547	744,407	1.0695	1.3270	0.2963
St. Albans City	2,899,206	3,487,041	3,955,578	1.6464	1.8794	1.0341
St. Albans Town	4,939,910	4,829,070	2,772,496	1.1425	1.3307	0.3301
Swanton	4,134,907	2,944,778	1,479,237	1.0867	1.3194	0.2448
Swanton Village	0	0	943,441	0	0	0.6037
County Totals	**30,813,802**	**23,861,305**	**19,100,789**			

2010 Taxes and Tax Rates

Grand Isle

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Alburgh	1,435,462	2,096,988	969,899	1.8516	2.2241	0.6243
Alburgh Village	0	0	15,102	0	0	0.0480
Grand Isle	2,634,878	2,182,543	823,532	1.2249	1.3267	0.2176
Isle LaMotte	500,400	949,073	174,878	1.4185	1.4652	0.1835
North Hero	1,417,743	2,862,631	722,426	1.5132	1.6298	0.2694
South Hero	2,765,541	3,130,356	1,087,723	1.1188	1.2878	0.2221
County Totals	**8,754,023**	**11,221,590**	**3,793,560**			

2010 Taxes and Tax Rates

Lamoille

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Belvidere	240,751	185,035	61,441	1.5275	1.4083	0.2126
Cambridge	3,070,527	4,289,122	1,709,326	1.3519	1.3964	0.3200
Jeffersonville Vill	0	0	19,508	0	0	0.0360
Cambridge Village	0	0	23,319	0	0	0.1500
Eden	966,258	973,331	521,196	1.4691	1.4459	0.3958
Elmore	981,121	880,813	558,708	1.2457	1.5292	0.4100
Hyde Park	2,386,321	1,215,506	1,586,756	1.3084	1.3731	0.5884
Hyde Park Village	0	0	33,560	0	0	0.0800
Johnson	1,477,211	1,340,174	1,161,074	1.3269	1.4209	0.5575
Johnson Village	0	0	82,621	0	0	0.1357
Morristown	3,226,007	4,004,512	3,952,166	1.0478	1.4415	0.6677
Morrisville Village	0	0	11,706	0	0	0.0082
Stowe	8,457,667	23,824,199	7,015,433	1.5611	1.6437	0.3565
Waterville	666,167	235,090	229,560	1.7298	1.7045	0.4389
Wolcott	1,131,284	704,778	737,178	1.1004	1.2667	0.4660
County Totals	**22,603,314**	**37,652,560**	**17,703,552**			

2010 Taxes and Tax Rates

Orange

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bradford	1,607,448	1,364,598	1,457,546	1.2174	1.3573	0.6288
Bradford Village	0	0	36,614	0	0	0.0814
Braintree	978,808	492,214	929,753	1.4744	1.4830	0.9337
Brookfield	1,274,499	833,389	641,213	1.3307	1.3442	0.4104
Chelsea	993,031	693,808	510,264	1.5439	1.5121	0.4755
Chelsea FD	0	0	65,517	0	0	0.0600
Corinth	1,077,443	861,522	853,781	1.3142	1.3614	0.5952
Fairlee	1,047,686	1,702,672	598,596	1.2877	1.3373	0.2872
Newbury	1,434,760	1,330,780	916,873	1.4749	1.5542	0.5000
Village of Newbury	0	0	27,432	0	0	0.0850
Orange	779,930	335,744	396,703	1.1431	1.2136	0.4164
Randolph	3,044,033	2,285,053	2,751,549	1.2605	1.2904	0.6595
Randolph PD	0	0	437,121	0	0	0.3030
Fire District (VTC)	0	0	4,334	0	0	0.0400
Strafford	1,516,448	894,676	933,962	1.2464	1.2883	0.4888
Thetford	3,480,789	1,534,134	1,601,403	1.6382	1.5404	0.5136
Topsham	754,070	601,026	617,760	1.3022	1.3489	0.6094
Tunbridge	1,241,707	913,842	739,058	1.2780	1.3496	0.4550
Vershire	579,934	459,731	517,087	1.6636	1.5643	0.8106
Washington	786,629	470,059	493,765	1.1798	1.3647	0.4947
Wells River	152,714	273,848	149,269	1.3602	1.5418	0.5000
Wells River Village	0	0	185,277	0	0	0.6200
West Fairlee	495,698	465,929	380,545	1.6040	1.5082	0.6158
Williamstown	2,015,521	2,035,890	1,554,192	1.3702	1.5696	0.5604
County Totals	**23,261,149**	**17,548,915**	**16,799,615**			

2010 Taxes and Tax Rates

Orleans

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Albany	649,356	493,350	354,862	1.1836	1.2586	0.3778
Albany Village Corp	0	0	6,417	0	0	0.0650
Barton	978,464	1,147,422	621,099	1.4916	1.7321	0.4739
Barton Village	0	0	406,189	0	0	1.1427
Brownington	482,789	355,844	452,294	0.9554	1.2476	0.5755
Charleston	613,171	772,744	474,730	1.3433	1.6228	0.5123
Coventry	693,486	793,485	0	1.1816	1.3710	0
Craftsbury	1,212,499	773,934	624,331	1.8851	1.6376	0.5600
Derby	3,071,547	3,229,191	1,590,416	1.1686	1.4073	0.3260
Derby Line Village	0	0	143,597	0	0	0.3520
Derby Ctr Village	0	0	36,652	0	0	0.0696
Glover	713,100	951,532	624,185	1.1336	1.3358	0.4676
Greensboro	781,930	2,617,651	1,121,370	1.3721	1.4178	0.4644
Holland	363,632	386,947	326,684	1.2029	1.5437	0.5957
Irasburg	717,051	591,131	464,380	1.2339	1.5008	0.4779
Jay	302,778	2,608,592	615,838	1.0627	1.3747	0.2746
Lowell	407,950	540,023	418,989	1.0071	1.3066	0.5136
Morgan	804,859	1,710,368	326,035	1.2579	1.3328	0.1705
Newport City	1,604,917	2,341,578	3,045,846	1.4572	1.6514	1.2090
Newport Town	1,236,523	1,063,202	659,732	1.1356	1.3162	0.3488
Orleans ID	359,337	386,777	205,752	1.6540	1.7558	0.4739
Orleans Village	0	0	467,547	0	0	1.3144
Troy	812,516	802,778	452,425	1.3384	1.7321	0.4286
North Troy Village	0	0	154,318	0	0	0.6500
Westfield	372,248	456,396	318,087	1.0760	1.3549	0.4589
Westmore	319,699	1,435,785	480,719	1.0107	1.3852	0.3555
County Totals	**16,497,851**	**23,458,732**	**14,392,493**			

2010 Taxes and Tax Rates

Rutland

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Benson	592,342	643,433	570,595	1.2368	1.4625	0.6215
Brandon	2,549,482	1,837,821	2,091,365	1.2919	1.3718	0.6426
Brandon FD #1	0	0	141,864	0	0	0.0431
Castleton	2,844,222	3,984,389	1,536,053	1.4943	1.6304	0.3588
Castleton FD #1	0	0	57,871	0	0	0.1737
Castleton FD #2	0	0	6,146	0	0	0.0200
Chittenden	1,304,679	1,030,865	632,681	1.3324	1.5912	0.3903
Clarendon	2,140,876	1,316,197	1,150,519	1.2957	1.3269	0.4310
Danby	1,239,878	1,363,693	987,486	1.3769	1.4676	0.5300
Danby-Mt Tabor FD 1	0	0	0	0	0	0.3000
Fair Haven	1,184,413	934,463	1,587,607	1.0861	1.2934	0.8809
Hubbardton	623,641	989,445	658,243	1.2874	1.4292	0.5600
Ira	384,401	235,121	180,714	1.1566	1.2985	0.3519
Killington	1,374,111	11,391,693	2,235,015	2.0475	1.9027	0.3223
Mendon	1,057,357	1,260,733	762,556	1.1011	1.5297	0.4292
Middletown Springs	804,470	528,267	508,028	1.4922	1.6279	0.5940
Mount Holly	1,556,921	2,385,362	767,318	1.5025	1.5028	0.2950
Mount Tabor	95,890	169,233	12,132	0.9007	1.3252	0.0500
Danby-Mt Tabor FD 1	0	0	0	0	0	0.3000
Pawlet	1,277,882	1,271,554	701,681	1.1530	1.4035	0.3600
Pittsfield	549,253	922,944	456,535	1.4762	1.4366	0.4500
Pittsford	2,563,299	2,074,101	1,404,109	1.3984	1.4197	0.3793
Poultney	2,010,939	2,910,621	1,496,105	1.7064	1.7576	0.5243
Poultney Village	0	0	260,708	0	0	0.4906
Proctor	1,130,120	558,706	1,025,769	1.3321	1.3431	0.7940
Rutland City	6,771,693	7,788,620	13,151,089	1.3792	1.6314	1.3095
Rutland Redev Author	0	0	285,000	0	0	0.5166
Rutland Town	4,327,461	4,719,752	1,359,694	1.2495	1.3538	0.1580
Shrewsbury	1,207,115	861,629	637,532	1.3448	1.5018	0.4367
Sudbury	634,579	553,349	272,214	2.2738	2.4830	0.5474
Tinmouth	599,926	493,839	422,359	1.2313	1.2874	0.4884
Wallingford	2,045,783	1,111,606	488,935	1.3505	1.3177	0.2127
Wallingford FD 1	0	0	93,800	0	0	0.0612

2010 Taxes and Tax Rates

Wells	898,546	1,930,213	562,614	1.3483	1.6534	0.3067
West Haven	168,807	179,447	250,591	1.0876	1.3005	0.8545
West Rutland	1,290,994	1,041,763	1,174,744	1.2341	1.3848	0.6598
County Totals	**43,229,082**	**54,488,858**	**37,929,669**			

2010 Taxes and Tax Rates

Washington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Barre City	2,674,741	3,413,914	6,948,698	1.0845	1.4920	1.4725
Barre Town	5,343,937	2,347,464	5,029,439	1.2193	1.6350	0.8502
Berlin	2,215,448	3,250,816	1,956,826	1.2771	1.3164	0.4271
Cabot	1,127,671	975,696	754,027	1.3743	1.4160	0.4806
Calais	1,670,917	733,699	875,132	1.3195	1.3910	0.4906
Duxbury	1,258,068	761,255	477,502	1.3000	1.4123	0.3177
East Montpelier	2,820,609	933,005	1,413,074	1.2936	1.3674	0.5030
Fayston	2,016,870	3,150,328	682,028	1.3570	1.4543	0.1895
Marshfield	1,192,548	499,677	724,243	1.4183	1.6322	0.6320
Marshfield Village	0	0	14,471	0	0	0.1195
Middlesex	1,932,053	728,437	787,337	1.3777	1.3945	0.4100
Montpelier	5,888,734	5,600,404	8,341,937	1.3763	1.4756	1.0074
Moretown	1,849,862	1,327,462	537,043	1.8783	1.8711	0.3176
Northfield	2,591,363	1,757,873	2,645,805	1.5781	1.6825	1.0115
Plainfield	967,088	415,611	747,412	1.1978	1.3784	0.6753
Roxbury	526,884	566,186	451,881	1.4626	1.5696	0.6273
Waitsfield	2,384,820	2,594,001	1,067,462	1.3138	1.3987	0.2940
Warren	2,122,924	7,603,038	2,062,685	1.1567	1.2925	0.2647
Waterbury	5,303,535	3,880,421	2,240,552	1.2597	1.3850	0.3200
Waterbury Village	0	0	232,087	0	0	0.1200
Woodbury	812,223	837,480	429,019	1.2754	1.3281	0.3396
Worcester	844,397	339,718	410,356	1.3285	1.3583	0.4636
County Totals	**45,544,692**	**41,716,486**	**38,829,015**			

2010 Taxes and Tax Rates

Windham

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Athens	312,476	249,303	321,773	1.5145	1.5208	0.8700
Brattleboro	7,436,155	8,509,517	12,193,377	1.5408	1.4645	1.0941
Brookline	482,753	334,228	195,651	1.2219	1.3297	0.3028
Dover	1,565,856	12,459,281	2,878,632	1.4852	1.5175	0.3063
Dummerston	2,545,407	1,038,533	635,585	1.5162	1.3382	0.2638
Grafton	869,133	1,420,367	859,273	1.4849	1.3972	0.5481
Guilford	2,194,801	1,140,277	1,302,714	1.6815	1.6502	0.6594
Halifax	640,141	856,125	736,017	1.0381	1.2433	0.5685
Jamaica	896,695	2,781,848	832,243	1.2486	1.3664	0.3043
Londonderry	2,018,385	3,860,256	1,062,024	1.4354	1.3603	0.2510
Marlboro	945,862	1,042,296	454,711	1.2963	1.4121	0.3103
Newfane	1,703,190	1,750,822	1,072,033	1.2755	1.3718	0.4118
Village of Newfane	0	0	8,116	0	0	0.0400
Putney	2,021,228	1,417,632	1,211,262	1.5903	1.5503	0.5675
Rockingham	2,530,518	3,823,469	3,447,276	1.3299	1.3893	0.7300
Bellows Falls Vill	0	0	1,583,394	0	0	0.6016
Saxton River Village	0	0	34,823	0	0	0.1000
Somerset	2,279	75,533	29,759	0.9654	1.5155	0.5700
Stratton	458,720	11,627,913	1,594,939	1.6047	1.4817	0.1909
Townshend	1,130,826	1,244,197	972,682	1.2618	1.2976	0.5263
Vernon	1,368,579	1,026,977	2,437,898	0.9540	0.9167	0.4460
Wardsboro	685,111	1,616,916	709,210	1.2840	1.3692	0.4138
Westminster	2,589,843	1,382,719	1,475,629	1.6234	1.6119	0.6071
Westminster FD #3	0	0	237,100	0	0	0.0971
Whitingham	1,327,294	2,202,505	1,370,850	1.4271	1.3414	0.5321
Wilmington	1,996,666	6,946,736	2,877,822	1.4446	1.3485	0.4413
Windham	423,184	854,122	541,208	1.4291	1.5032	0.6266
County Totals	**36,145,102**	**67,661,574**	**41,076,003**			

2010 Taxes and Tax Rates

Windsor

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Andover	709,224	1,316,352	490,035	1.2336	1.3753	0.3200
Baltimore	159,811	52,219	81,477	1.0822	1.2092	0.4269
Barnard	1,794,832	2,598,045	812,686	1.3504	1.3520	0.2500
Bethel	1,537,390	1,097,313	1,354,280	1.3586	1.3128	0.6900
Bridgewater	997,856	1,740,541	691,420	1.3878	1.4683	0.3549
Cavendish	1,093,809	2,405,487	765,985	1.4261	1.4714	0.3277
Cavendish FD #1	0	0	85,789	0	0	0.0639
Cavendish FD #2	0	0	40,934	0	0	0.0346
Chester	2,576,593	2,641,776	2,444,318	1.2152	1.3584	0.6079
Hartford	8,423,544	11,242,204	10,184,686	1.3609	1.4136	0.7231
Hartland	4,027,072	2,174,068	1,506,280	1.4644	1.4604	0.3600
Ludlow	2,391,714	19,621,228	3,344,033	1.5548	1.4620	0.2297
Ludlow Village	0	0	250,032	0	0	0.1627
Norwich	7,622,088	3,351,473	3,194,429	1.5845	1.4770	0.4588
Norwich Fire Dist	0	0	84,166	0	0	0.0510
Plymouth	596,458	3,446,823	700,511	0.9945	1.4101	0.2300
Pomfret	1,708,773	1,727,602	1,006,931	1.4880	1.3938	0.4215
Reading	1,036,690	1,098,045	489,807	1.4767	1.3308	0.3190
Rochester	923,438	1,382,349	744,000	1.8155	1.9769	0.6295
Royalton	1,536,906	1,622,516	1,446,495	1.2202	1.3542	0.5921
Sharon	1,295,908	831,878	904,041	1.9048	1.9865	0.8248
Springfield	5,705,867	3,194,399	7,851,163	1.4010	1.3442	1.1790
Stockbridge	659,410	956,270	570,720	1.3946	1.5600	0.5270
Weathersfield	2,821,170	1,486,056	1,636,728	1.6631	1.5222	0.6167
Perkinsville Village	0	0	3,073	0	0	0.0340
Ascutney Fire Dist 2	0	0	6,042	0	0	0.0180
West Windsor	1,786,651	2,515,987	777,985	1.3000	1.4647	0.2500
Weston	1,223,052	2,005,978	814,400	1.7324	1.6077	0.4188
Windsor	1,813,464	1,404,275	2,661,527	1.2887	1.3858	1.1087
Woodstock	5,148,033	7,478,151	2,634,899	1.5212	1.4634	0.3300
Woodstock Village	0	0	489,145	0	0	0.1850
Woodstock Police Dis	0	0	236,888	0	0	0.0410

2010 Taxes and Tax Rates

County Totals	**57,589,750**	**77,391,036**	**48,304,905**
STATE TOTALS	**512,967,265**	**558,506,918**	**387,664,282**

2010 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. 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.

2010 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
Glastenbury	0.8070	Groton	1.5037
Warners Grant	0.9217	Ira	1.5085
Woodford	0.9279	Brunswick	1.5085
Mount Tabor	0.9507	Baltimore	1.5091
Warren Gore	0.9561	Manchester	1.5102
Averys Gore	0.9799	Pawlet	1.5130
Averill	1.0011	Searsburg	1.5149
Ferdinand	1.0144	Lowell	1.5207
Lewis	1.0646	Leicester	1.5225
Victory	1.0734	Brookline	1.5247
Lemington	1.0856	Charlotte	1.5256
Buels Gore	1.1672	Dorset	1.5271
Coventry	1.1816	Landgrove	1.5284
Highgate	1.2185	Mendon	1.5303
Plymouth	1.2245	Brownington	1.5309
Bloomfield	1.2250	Westfield	1.5349
Granby	1.3205	Somerset	1.5354
Swanton	1.3315	Williston	1.5447
Jay	1.3373	Fayston	1.5465
South Hero	1.3409	West Windsor	1.5500
Granville	1.3476	Sunderland	1.5511
Rupert	1.3511	Jamaica	1.5529
Sheldon	1.3658	Andover	1.5536
Westmore	1.3662	Orange	1.5595
Vernon	1.4000	Albany	1.5614
Georgia	1.4029	Wallingford	1.5632
Rutland Town	1.4075	Wolcott	1.5664
Warren	1.4214	Fairfax	1.5742
Morgan	1.4284	Fairlee	1.5749
Bakersfield	1.4305	Richford	1.5753
Grand Isle	1.4425	Canaan	1.5785
Shaftsbury	1.4452	Shaftsbury ID	1.5794
Berkshire	1.4542	Waterbury	1.5797
Guildhall	1.4686	Maidstone	1.5836
St. Albans Town	1.4726	Kirby	1.5890
Newport Town	1.4844	Barnard	1.6004
Milton	1.4902	Glover	1.6012
East Haven	1.4908	Sutton	1.6015
Derby	1.4946	Isle LaMotte	1.6020
Enosburg	1.4974	Norton	1.6028

2010 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
Marlboro	1.6066	South Burlington	1.7450
Halifax	1.6066	Cornwall	1.7460
Waitsfield	1.6078	Essex Town	1.7476
Shelburne	1.6123	Cavendish	1.7538
Woodbury	1.6150	Walden	1.7568
Duxbury	1.6177	Underhill ID	1.7569
Peru	1.6313	Underhill	1.7632
Westford	1.6354	Troy	1.7670
St. George	1.6437	Arlington	1.7672
Stamford	1.6537	Richmond	1.7732
Wells	1.6550	Barnet	1.7749
Elmore	1.6557	Jericho ID	1.7764
Readsboro	1.6666	Pittsford	1.7777
Cambridge	1.6719	Dummerston	1.7800
Washington	1.6745	Ferrisburgh	1.7806
Fairfield	1.6747	Shrewsbury	1.7815
Huntington	1.6849	North Hero	1.7826
Londonderry	1.6864	St. Johnsbury	1.7835
Newfane	1.6873	Ludlow	1.7845
Ryegate	1.6897	Middlesex	1.7877
Waterford	1.6926	Townshend	1.7881
Burke	1.6930	Dover	1.7915
Essex Jct.	1.6941	Worcester	1.7921
Danville	1.6972	Stratton	1.7956
Wardsboro	1.6978	Reading	1.7957
Franklin	1.7008	East Montpelier	1.7966
Berlin	1.7042	Mount Holly	1.7975
Irasburg	1.7118	Jericho	1.7978
Morristown	1.7155	Holland	1.7986
Wheelock	1.7171	Calais	1.8101
Tinmouth	1.7197	Royalton	1.8123
Chittenden	1.7227	Waltham	1.8229
Clarendon	1.7267	Chester	1.8231
Brighton	1.7293	Hartland	1.8244
Tunbridge	1.7330	Montgomery	1.8341
Strafford	1.7352	Greensboro	1.8365
Belvidere	1.7401	Bradford	1.8462
Newark	1.7409	Hubbardton	1.8474
Brookfield	1.7411	Bridport	1.8487
Bridgewater	1.7427	Woodstock	1.8512

2010 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
Castleton	1.8531	Bennington	2.0284
Cabot	1.8549	Shoreham	2.0292
Charleston	1.8556	Pownal	2.0308
Benson	1.8583	Grafton	2.0330
Wells River	1.8602	Bristol	2.0401
Eden	1.8649	Norwich	2.0433
Hinesburg	1.8659	Monkton	2.0474
Plainfield	1.8731	Bethel	2.0486
Johnson	1.8844	Marshfield	2.0503
Wilmington	1.8859	Windham	2.0557
Vergennes	1.8895	Salisbury	2.0558
Fletcher	1.8914	Rockingham	2.0599
West Rutland	1.8939	Barre Town	2.0695
Sandgate	1.8943	Hartford	2.0840
Starksboro	1.8953	Middletown Springs	2.0862
Hyde Park	1.8968	Roxbury	2.0899
Peacham	1.8970	Panton	2.1039
Addison	1.8991	Winhall	2.1041
Danby	1.9069	Lyndon	2.1111
Corinth	1.9094	Proctor	2.1261
Pomfret	1.9095	Orleans ID	2.1279
Topsham	1.9116	Stannard	2.1382
Stowe	1.9176	Weybridge	2.1491
Randolph	1.9200	Weston	2.1512
Stockbridge	1.9216	Thetford	2.1518
Pittsfield	1.9262	Putney	2.1578
Williamstown	1.9306	Waterville	2.1687
Brandon	1.9345	Concord	2.1848
West Haven	1.9421	Moretown	2.1959
Whitingham	1.9592	Orwell	2.2017
Barton	1.9655	West Fairlee	2.2198
Fair Haven	1.9670	Westminster	2.2305
Lincoln	1.9705	Poultney	2.2307
Newbury	1.9749	North Bennington	2.2367
Goshen	1.9893	Weathersfield	2.2798
Bolton	1.9958	Lunenburg	2.3050
Burlington	2.0020	New Haven	2.3299
Hancock	2.0081	Guilford	2.3409
Winooski	2.0149	Sheffield	2.3481
Chelsea	2.0194	Whiting	2.3489

2010 Total Tax Rates for Homestead Properties: Listed Low to High

Town Name	Total Tax Rate for Homestead Properties
Killington	2.3698
Montpelier	2.3837
Athens	2.3845
Colchester	2.3904
Windsor	2.3974
Braintree	2.4081
Hardwick	2.4383
Ripton	2.4387
Rochester	2.4450
Craftsbury	2.4451
Vershire	2.4742
Alburgh	2.4759
Barre City	2.5570
Middlebury	2.5637
Springfield	2.5800
Northfield	2.5896
Brattleboro	2.6349
Newport City	2.6662
St. Albans City	2.6805
Rutland City	2.6887
Sharon	2.7296
Sudbury	2.8212

State Average Total Tax Rate for Homestead Properties: 1.7940

2010 Total Estimated Effective Tax Rates for Non-Residential Properties Listed Low to High

Town Name	Total Est Effective Tax Rate for Non-Residential Properties	Town Name	Total Est Effective Tax Rate for Non-Residential Properties
Woodford	1.3115	Duxbury	1.6252
Mount Tabor	1.3375	Swanton	1.6255
Glastenbury	1.3501	Reading	1.6296
Coventry	1.3546	Ludlow	1.6310
Warners Grant	1.4267	Jay	1.6336
Isle LaMotte	1.4484	Georgia	1.6346
South Hero	1.5078	Arlington	1.6363
Brunswick	1.5095	Castleton	1.6385
Moretown	1.5100	Winhall	1.6416
Lemington	1.5144	Plymouth	1.6454
Warren Gore	1.5169	Fayston	1.6491
Charlotte	1.5171	Lewis	1.6492
Averys Gore	1.5179	Buels Gore	1.6523
Rutland Town	1.5250	Stratton	1.6532
Highgate	1.5262	St. George	1.6539
Morgan	1.5354	Cambridge	1.6569
Manchester	1.5414	Victory	1.6572
Salisbury	1.5437	Warren	1.6584
Williston	1.5498	Shelburne	1.6586
Marlboro	1.5651	Brookline	1.6602
Averill	1.5697	Fairlee	1.6644
Peru	1.5822	West Windsor	1.6647
Dorset	1.5886	Sheldon	1.6653
Ferdinand	1.5901	Leicester	1.6657
Elmore	1.5913	Vernon	1.6665
Landgrove	1.5947	Groton	1.6674
Grand Isle	1.5949	Shaftsbury	1.6693
Dummerston	1.5951	Waterbury	1.6708
Wallingford	1.5999	Barnard	1.6743
Franklin	1.6003	Derby	1.6776
North Hero	1.6020	Granby	1.6780
Sunderland	1.6025	Shaftsbury ID	1.6824
Londonderry	1.6062	Dover	1.6873
Maidstone	1.6073	Woodstock	1.6890
Ira	1.6080	Jamaica	1.6971
Belvidere	1.6082	Essex Jct.	1.6978
Andover	1.6089	Pawlet	1.7052
Waterford	1.6103	South Burlington	1.7065
Cornwall	1.6206	Rupert	1.7088
Ferrisburgh	1.6217	Wells	1.7103

2010 Total Estimated Effective Tax Rates for Non-Residential Properties Listed Low to High

Town Name	Total Est Effective Tax Rate for Non-Residential Properties	Town Name	Total Est Effective Tax Rate for Non-Residential Properties
Monkton	1.7121	Mount Holly	1.7752
Tunbridge	1.7126	Thetford	1.7761
Calais	1.7128	Troy	1.7762
Stowe	1.7129	Orleans ID	1.7770
Panton	1.7173	Poultney	1.7794
Newport Town	1.7175	Albany	1.7802
Waitsfield	1.7192	Berlin	1.7817
Woodbury	1.7198	Eden	1.7822
St. Albans Town	1.7199	Granville	1.7826
Killington	1.7214	Bridport	1.7842
Pittsford	1.7226	Bridgewater	1.7881
Westmore	1.7231	Essex Town	1.7883
Shoreham	1.7265	Danville	1.7893
Montgomery	1.7272	Waterville	1.7899
Chittenden	1.7278	Mendon	1.7900
Brookfield	1.7299	Underhill	1.7918
Burke	1.7323	Ripton	1.7928
Concord	1.7336	Westford	1.7956
Cavendish	1.7341	Underhill ID	1.7987
Walden	1.7367	Newark	1.7995
Ryegate	1.7367	Barton	1.8024
Sandgate	1.7388	Worcester	1.8041
Fairfax	1.7406	Windham	1.8041
Hartland	1.7423	Putney	1.8053
Norwich	1.7464	Wardsboro	1.8054
Weybridge	1.7466	Kirby	1.8063
New Haven	1.7489	Townshend	1.8110
Addison	1.7498	Wilmington	1.8129
Starksboro	1.7544	Pomfret	1.8139
Middlesex	1.7561	Norton	1.8155
Peacham	1.7562	West Fairlee	1.8160
Berkshire	1.7613	Wolcott	1.8163
Milton	1.7616	Glover	1.8165
Bakersfield	1.7629	Bolton	1.8184
Cabot	1.7641	Westfield	1.8187
Sudbury	1.7665	Waltham	1.8247
Huntington	1.7669	Jericho ID	1.8259
Bloomfield	1.7694	Alburgh	1.8283
Orange	1.7704	Baltimore	1.8287
Hinesburg	1.7729	Wells River	1.8288

2010 Total Estimated Effective Tax Rates for Non-Residential Properties Listed Low to High

Town Name	Total Est Effective Tax Rate for Non-Residential Properties	Town Name	Total Est Effective Tax Rate for Non-Residential Properties
Clarendon	1.8290	Royalton	1.9293
Jericho	1.8306	Weathersfield	1.9326
Craftsbury	1.8315	Strafford	1.9337
Bristol	1.8330	Whitingham	1.9342
Chelsea	1.8391	Stockbridge	1.9370
Washington	1.8408	Sutton	1.9413
Newbury	1.8410	Fairfield	1.9418
Shrewsbury	1.8421	Guildhall	1.9451
Enosburg	1.8423	East Haven	1.9462
Somerset	1.8501	Benson	1.9485
East Montpelier	1.8504	Brandon	1.9531
Newfane	1.8511	Marshfield	1.9542
Pownal	1.8540	Corinth	1.9559
Williamstown	1.8595	West Rutland	1.9593
Orwell	1.8599	Burlington	1.9607
Middletown Springs	1.8618	Wheelock	1.9680
Tinmouth	1.8624	Johnson	1.9714
Hubbardton	1.8686	Westminster	1.9788
Holland	1.8696	Vergennes	1.9807
Richmond	1.8735	Chester	1.9852
Brighton	1.8767	Topsham	1.9920
Pittsfield	1.8781	Morristown	1.9942
Rochester	1.8837	Vershire	1.9966
Halifax	1.8858	Hyde Park	2.0037
Weston	1.8876	Roxbury	2.0134
Stamford	1.8916	Plainfield	2.0149
Lunenburg	1.8916	Randolph	2.0183
Grafton	1.8949	Bradford	2.0243
Greensboro	1.8961	Lincoln	2.0263
Guilford	1.8972	West Haven	2.0275
Sheffield	1.9035	Brownington	2.0307
Fletcher	1.9062	Bennington	2.0329
Charleston	1.9080	North Bennington	2.0357
Colchester	1.9095	St. Johnsbury	2.0372
Barnet	1.9119	Richford	2.0438
Lyndon	1.9155	Whiting	2.0501
Danby	1.9164	Winooski	2.0564
Sharon	1.9198	Bethel	2.0590
Irasburg	1.9215	Hartford	2.0646
Lowell	1.9272	Middlebury	2.0855

2010 Total Estimated Effective Tax Rates for Non-Residential Properties Listed Low to High

Town Name	Total Est Effective Tax Rate for Non-Residential Properties
Barre Town	2.0875
Canaan	2.1012
Searsburg	2.1283
Proctor	2.1747
Rockingham	2.1765
St. Albans City	2.1805
Stannard	2.1880
Goshen	2.1890
Hancock	2.2047
Readsboro	2.2129
Fair Haven	2.2380
Northfield	2.2532
Hardwick	2.2912
Braintree	2.2948
Newport City	2.3183
Athens	2.3468
Montpelier	2.4397
Brattleboro	2.4737
Rutland City	2.4801
Windsor	2.4975
Springfield	2.5485
Barre City	2.7474