

**State of Vermont
Department of Taxes**

ANNUAL REPORT

**BASED ON
2013 GRAND LIST DATA**

Division of Property, Valuation and Review

Montpelier, VT 05633-1401



Agency of Administration

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

To: Honorable Shap Smith, Speaker of the House
Honorable John Campbell, Senate President Pro Tem

From: William E. Johnson, Director 

Date: January 2014

Subject: Annual Report of Property Valuation and Review Division

I am pleased to present Property Valuation and Review's 2014 Annual Report of the 2013 Grand List year. This document fulfills the requirements of 32 V.S.A., section 3412. A copy will be sent to the selectboard of each town.

cc Governor Peter Shumlin
Mary Peterson, Commissioner



**PVR Annual Report
Based on 2013 Grand Lists**

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Property Tax Administration - 2013 Tax Year

Equalization

The Division of Property Valuation and Review (PVR) is required annually to determine the equalized education property value and coefficient of dispersion for each school district in Vermont. This year's equalization study was based on the assessed value of property as established by each municipality as of April 1, 2013.

The equalization study incorporates the following steps:

- 1) PVR collects data for each sale of real estate occurring in each municipality throughout the State that occurs between April 1st to March 31 of the given year.
- 2) The circumstances of the sales are analyzed to eliminate sales that do not represent a fair market sale.
- 3) The remaining sales are classified into 15 categories each category representing a distinct market sector .
- 4) The ratio of the listed-value-to-sales-price for all market sales is calculated using the listed value at the time of the sale.
- 5) Equalization ratios that represent statistically reliable estimates of the divergence from 100 percent of fair market value for each grand list class, category, and for the municipality as a whole are calculated.
- 6) The resulting ratios are applied to the grand list value for the appropriate category, class or the municipality as a whole to compute the equalized education property value for the municipality.

The study's estimate of market value for a municipality is called the *equalized education property value* (EPPV). The EPPVs determined as part of the 2013 equalization study are a measure of the property wealth of a school district and are used as an important data element in the setting of education tax rates for all Vermont school districts. The ratio of a school district's total taxable un-equalized education property value to the total taxable equalized education property value is the common level of appraisal (CLA) used to equalize the education property tax rates throughout the State.

Property Values

Statewide, the total un-equalized listed value went up less than 1%. Two factors generally affect the change in un-equalized listed values—new construction and reappraisals. New construction has not fully recovered from the recent recession but, at least within the residential real estate market, it has begun to pick up in the last couple of years. For the 2013 tax year, there were reappraisals in 20 towns. This compares to 21, 21, 33, and 38 reappraisals in four prior years. In several of those towns the reappraisal resulted in a lower grand list for 2013. The market has stabilized and is showing signs of recovery.

The state total equalized *education* property value decreased by about a half a percent this year. This compares to a decrease of about 1.5 percent in the prior year indicating that the Vermont's real estate market continues to recover from the downturn that began in 2008 - 2009.

Tax Year	Educ LV (Billions \$)	% Change	EEPV (Billions \$)	% Change
2005	52.0	16.75%	61.5	13.66%
2006	59.2	13.82%	69.1	12.36%
2007	65.2	10.21%	75.8	9.68%
2008	71.5	9.60%	80.9	6.73%
2009	74.4	4.13%	82.6	2.17%
2010	76.3	2.55%	81.3	-1.57%
2011	77.8	1.98%	79.6	-2.02%
2012	78.4	0.68%	78.5	-1.45%
2013	78.6	0.26%	78.1	-0.46%

The state total equalized *municipal* property value followed suit in dropping slightly over 2012. The equalized municipal property value is derived from the un-equalized grand list that municipalities use to assess municipal (i.e., non-education) property taxes.

State Total Equalized MUNICIPAL Property Value (Billions \$)

2008	82.1
2009	83.8
2010	82.2
2011	80.7
2012	79.6
2013	79.3

The total taxable personal property (machinery/equipment and inventory) value this year is \$922.4 million. With the exception of Cable, most personal property is taxed for municipal services but not for education costs.

PP on Municipal GL (Millions \$)

2008	852.8
2009	852.2
2010	827.8
2011	845.2
2012	843.5
2013	922.4

The Vermont real estate market is slowly recovering. The housing price index over the year is ticking up. The median R1 sale price is up by 8%, though this may be more reflective of the types of properties selling than of the market as a whole. Moderately priced homes appear to be selling in greater numbers than high end houses.

Tax Year	R1 Median Price	S1 Median Price
2004	159,900	150,000
2005	180,000	170,750
2006	194,000	179,000
2007	200,000	175,000
2008	200,000	170,000*
2009	199,000	155,000
2010	187,500	170,500
2011	185,000	160,000
2012	180,000	150,000
2013	194,825	159,000

** The term Vacation was changed in 2009 to Seasonal to better define the category. Seasonal homes are dwelling that are built for less than full year occupancy, The highest and best use of the property determines the category. The present use of the property and the ownership of the property are not the deciding factors. These may include cabins, hunting camps, camps or cottages on lake or ponds, etc.*

You can find town by town property transfer statistics on the Tax Department’s website under “Statistics.”

This year Orleans, Chittenden, Franklin, Addison, and Bennington Counties showed an increase in equalized education property value. Rutland County saw the greatest percentage decrease over 2012.

Change in EEPV – 2012 to 2013

County	% Change	Rank
Orleans	1.92%	1
Chittenden	1.16%	2
Franklin	1.05%	3
Addison	0.35%	4
Bennington	0.29%	5
Caledonia	-0.38%	6
Essex	-0.76%	7
Washington	-0.85%	8
Orange	-1.46%	9
Windham	-1.59%	10
Lamoille	-1.81%	11
Grand Isle	-2.09%	12
Windsor	-2.25%	13
Ruland	-2.57%	14

Note that the calculations of the EEPV values and changes are based on the results prior to any appeals. Appeals by municipalities may result in a slight reduction in the 2013 equalized values. In past years, appeals have resulted in less than half of a percent decrease in the statewide total value.

Taxes and Tax Rates

The base education tax rates for Tax Year 2013 were up over 2012 and the increase is in response to the growth in education spending over that time period.

Tax Year	Homestead Base Rate	Nonresidential Base Rate	EEPV (Billion \$)	Education Spending ¹	School Tax Adjustments (State Payments)
2005	1.02	1.51	61.5	962,976,995	92,597,558
2006	0.95	1.44	69.1	1,015,048,578	106,590,553
2007	0.87	1.36	75.8	1,056,563,162	109,995,949
2008	0.87	1.36	80.9	1,109,754,777	113,989,450
2009	0.86	1.35	82.6	1,132,474,781	134,369,701
2010	0.86	1.35	81.3	1,130,803,523	145,309,090
2011	0.87	1.36	79.6	1,125,189,915	142,955,566
2012	0.89	1.38	78.5	1,158,753,333	134,703,320
2013	0.94	1.44	78.1	1,215,749,726	137,532,417

¹ Education spending defined in 16 VSA §4001(6)

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 ²	Municipal Taxes ³	Total Taxes	% Change School Taxes	% Change Muni Taxes	Total % Change
2005	814.5	292.5	1,107.0	10.9%	6.9%	9.8%
2006	879.3	316.1	1,195.4	8.0%	8.1%	8.0%
2007	919.5	335.1	1,254.6	4.6%	6.0%	5.0%
2008	1,000.7	353.9	1,354.6	8.8%	5.6%	8.0%
2009	1,015.8	365.7	1,417.5	5.1%	3.3%	4.6%
2010	1,071.5	372.0	1,443.5	1.9%	1.7%	1.8%
2011	1,065.3	379.2	1,444.5	-0.6%	1.9%	0.1%
2012	1,075.4	393.9	1,469.3	0.9%	3.9%	1.7%
2013	1,119.8	402.5	1,552.4	4.1%	2.2%	3.6%

² Does not include education taxes levied on “increment” in tax increment financing (TIF) districts.

³ Municipal taxes include only town/city level taxes and not taxes of villages and special districts.

School, Municipal and Total Effective Tax Rates (ETR)

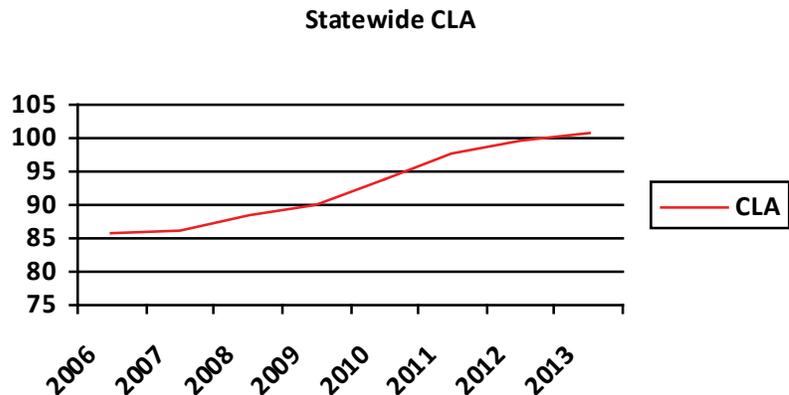
Tax Year	Homestead School ETR	Nonresidential School ETR	Municipal ETR ³	Hmstd Total ETR	NonRes Total ETR
2004	1.31	1.41	0.49	1.80	1.90
2005	1.30	1.35	0.47	1.77	1.82
2006	1.23	1.32	0.47	1.70	1.79
2007	1.17	1.26	0.44	1.61	1.70
2008	1.18	1.29	0.43	1.61	1.72
2009	1.21	1.33	0.44	1.65	1.77
2010	1.26	1.38	0.45	1.71	1.83
2011	1.29	1.39	0.47	1.76	1.86
2012	1.34	1.40	0.50	1.84	1.90
2013	1.41	1.45	0.51	1.92	1.96

³ Municipal taxes include only town/city level taxes and not taxes of villages and special districts.

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. The statewide CLA was 100.6% this year.

Tax Year	Statewide CLA
2007	86.0%
2008	88.4%
2009	90.1%
2010	93.9%
2011	97.7%
2012	99.8%
2013	100.6%



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 far from Vermont’s statutorily set standard of 100 percent fair market value. As the CLA decreases, indicating valuations that are 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. By 2014 there are no longer any towns that have a

CLA under 80 percent which is the statutory threshold below which a municipality will receive a reappraisal order Property Valuation and Review.

While the problem in the past had been municipalities with low CLAs, the issue now is more appropriately framed in terms of the number of municipalities with CLAs in excess of 100 percent. In 2013, 65 percent of Vermont towns and cities have a CLA over 100% this year—a total of 67. This is a concern not only in terms of appraisal accuracy but also as a legal issue as legally grand list valuations should not exceed 100 percent. Given this, it is especially concerning that in 2013 there were 32 municipalities with CLAs in excess of 110 percent.

The coefficient of dispersion (COD) is a measure of the equity across assessments in a municipality’s grand list. In essence, the COD measures the degree to which individual property valuations vary from the average level of appraisal in a municipality. As such, it is a much better measure of fairness than the CLA. The higher the COD in a municipality, 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 and that for newer, homogenous property types like condominiums, a COD of 10% or less is considered good. If, on the other hand, individual properties range in assessment from 50 to 150 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 percent valuation standard.

Extremely *low CODs can also raise a red flag* indicating that properties may be being reassessed based on recent sales without considering the impact on similar properties that have not recently sold. “The objective of ratio studies is to determine appraisal performance for the populations of properties--both sold and unsold parcels. As long as standardized schedules and formulas are used in the valuation process, there is little reason to expect any significant difference in appraisal performance between sold and unsold parcels. If, however, sold parcels are selectively reappraised based on their sales prices or other criteria, the appraised values used in ratio studies will not be representative and ratio statistics will be distorted. In all probability, calculated measures of central tendency will be artificially high and measure of dispersion will be artificially low.”⁴

⁴ *Property Appraisal and Assessment Administration*, page 601, Joseph K. Eckert, Ph.D., General Editor, IAAO

Distribution of Grand List CODs over Time

Tax Year	10% and less	> 10% and < 20%	20% - 30%	30% and higher
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	32%	54%	12%	2%
2010	29%	58%	10%	2%
2011	27%	58%	15%	2%
2012	24%	68%	8%	0%
2013	21%	73%	5%	1%

32 V.S.A. § 4041a requires that a municipality with a CLA less than 80 percent or a COD greater than 20 percent must reappraise and will be ordered to do so by the director of PVR. If a municipality does not make a reasonable attempt to reappraise its grand list, all state funding to the municipality can be withheld until it complies with its reappraisal requirement.

Payments to Municipalities from State Funds

The Vermont Department of Taxes annually issues payments to Vermont towns and cities for several grant programs and in total all grant payments made by the Department were about \$22.4 million in fiscal year 2014.

The largest of the Department grant programs is the municipal hold harmless or current use program. This grant program serves to reimburse towns and cities for foregone municipal property tax revenue. The revenue is foregone as properties enrolled in the current use program are taxed at their use value, as opposed to fair market value, and for nearly all properties their current use valuation is much lower than their market valuations. Payments are made annually on or before November 1st. In fiscal year 2014, total hold harmless payments were \$13.4 million.

The Department's second largest grant program is Payment-In-Lieu-Of-Taxes (PILOT). Annual PILOT payments are made to municipalities to compensate them to foregone municipal taxes due to presence of State owned buildings in a municipality. These payments are made annually on or before the end of October. Payment is based on the assessed value of state-owned property in accord with 32 V.S.A. §3701. In fiscal year 2014, State Buildings PILOT payments totaled about \$5.8 million.

For the most part, the last program provides grant payments to municipalities to assistance them with the cost of grand list maintenance and to help pay for the cost of reappraisals. This program makes annual payments to municipalities and is comprised of three parts.

- Payments to pay for educational opportunities for Listers and Assessors
- Payments that must be used by a municipality for grand list maintenance and reappraisal costs
- Payments to reimburse municipalities for the assistance they provide to PVR in conducting annual equalization study

Total payments in fiscal year 2014 for the three parts of this grant program totaled about \$3.2 million and of that amount nearly \$99,000 is distributed in support of Lister education, \$2.8 million for grand list maintenance and reappraise and more than \$331,000 for assistance with the equalization study.

Education and Training

During 2013 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 seven topics and three professional courses presented at various locations and dates around the state, with 175 total participants.

PVR staff presented the following classes: Lister Training, Advanced Lister Training, Residential Data Collection and Land Appraisal. PVR also sponsored three International Association of Assessing Officers (IAAO) courses – Standards of Professional Practice and Ethics, Understanding Real Property Appraisal and Fundamentals of Real Property Appraisal, which were all taught by IAAO certified instructors. There were also individual training sessions for town-specific issues.

PVR continued its collaboration with the University of Vermont Extension Service to provide seminars at the Town Officer Education Conferences. Listers again comprised the largest audience at the three Spring 2013 sessions held around the state. PVR staff presented two workshops: Understanding the Homestead/Housesite Declaration and A Guide to Solar Valuation.

Education continues to be a high priority for PVR and for the Legislature. 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 their responsibilities as listers, and better perform the duties of the office. Many towns have benefitted from the classes developed by PVR and will benefit going forward as we continue our mission of providing education and training to elected officials.

We are continually looking to introduce new ways of presenting courses which will better reach our target audience and enable more listers to participate in education. To that end PVR has been collaborating more closely with the Vermont Assessors and Lister Association (VALA) and the New England Municipal Resource Center (NEMRC).

In January 2013, PVR rolled out its Appraiser Certification Program for listers and assessors. The program has been well-received and 12 certificates have been issued so far, encompassing each of the first three program levels.

Appeals to the Property Tax Hearing Officers

The Director of PVR 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, 87 appeals have been received for the 2013 tax year. Very few of the 2013 appeals have been heard.

The majority of appeals heard by the hearing officers, including those 2012 cases decided to date, result in either no change in value or a reduction in value. The 2012 results so far are:

<u>Value Increased</u>	<u>No Change</u>	<u>Reduced 20% or Less</u>	<u>Reduced More than 20%</u>
16	32	55	21

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

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
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	175	23	115	37
2010	185	12	104	69
2011	241	21	123	97
2012*	140	7	77	47

* 9 outstanding as of publication

Computer Assisted Mass Appraisal System (CAMA)

Section 3411(4)(8) of Title 32, requires PVR to develop and recommend to the general assembly improved methods for standardizing property assessment procedures, to provide technical assistance and instruction to the listers in a uniform appraisal system. A tool used by PVR to assist in meeting the challenge of enhancing assessment uniformity is a Computer Assisted Mass Appraisal (CAMA) system.

The Department currently supports two Windows-based software applications. One application is MicroSolve, a CAMA product that is supplied by New England Municipal Resource Center (NEMRC) which utilizes 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. NEMRC also supplies a tax administration software application called the Grand List Administration Module. The two systems are linked so that values generated in the CAMA program are automatically transferred to the Grand List Module.

Since stabilizing the CAMA software, a long-term plan that outlines the architecture and capabilities of the next generation CAMA software is underway. To this end, the evaluation group continues to meet to re-evaluate, define and prioritize major system enhancements over the next several years.

The Department's IT Division includes a computer Help Desk staff. The IT Help Desk staff is currently supporting 198 towns using MicroSolve/NEMRC; all towns in Vermont are using the NEMRC Tax Administration software. During the past year, PVR and IT Help Desk staff participated in numerous training sessions throughout the State providing instruction on both basic and advanced Microsolve/NEMRC components. Advanced sessions included sketching and the commercial database. PVR's goal is to continue to provide educational services to offer comprehensive training program for the NEMRC systems.

Real Estate Transaction Taxes

The transaction tax programs include: Property Transfer Tax, Land Gains Tax, Real Estate Withholding and Real Estate Withholding Income Tax.

Property Transfer Tax

The Property Transfer Tax is collected at the time an interest in real property is transferred and a deed or other instrument of conveyance recorded. The Property Transfer Tax is paid by the buyer. Not all transfers require the payment of a tax as many exemptions are incorporated in the Statute. However, any deed or other instrument of conveyance that is submitted to a town clerk for recording must be accompanied by a Property Transfer Tax return even if no tax is due. As of January 1, 2011, preparers have had a choice of submitting a Transfer Tax Return on a paper form or utilizing the online electronic Property Transfer Tax Return system (ePTTR). ePTTR returns are averaging around 45% of the total number of Transfer Tax Returns filed.

Transfer Tax Returns include information about the transfer that is coded and entered into a database allowing for access to the information by the Department, real estate professionals and the general public. The information in the Transfer Tax Returns provides the initial data on sales that are used in the equalization study described in this Report. The Department and others use the statistics generated from the information in the Transfer Tax Returns to track real estate trends in the market.

The number of yearly returns filed with the Department exceeded 20,000 (taxable and non taxable) with a decrease in paid returns from 16,083 in FY 2008, to 17,495 in FY 2013.

Revenue from this tax per fiscal year is as follows:

2008	\$33,991,555.30
2009	\$22,945,645.75
2010	\$23,818,571.98
2011	\$25,642,975.34
2012	\$24,096,924.92
2013	\$28,513,867.34

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. The tax is typically 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. The seller can avoid withholding, however, by either obtaining a certificate from the Department, or by paying the tax at closing. Though this tax does provide some revenue to the state, its main purpose is to discourage "speculation," the holding of land for a short period and then selling it at a profit. Thus the tax rate is on a sliding scale based on the sellers' holding period and the percentage the gain bears to the basis. The longer the holding period and the smaller the percentage, less tax is paid. The number of paid returns has decreased from 1,555 in FY 2008, to 1,010 in FY 2013.

Revenue from this tax per fiscal year is as follows:

2008	\$3,449,827.15
2009	\$2,222,921.10
2010	\$600,065.45
2011	\$880,055.67
2012	\$783,868.23
2013	\$1,158,711.85

Real Estate Withholding

This is a withholding tax on the sale or exchange of real estate by nonresidents 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 nonresidents 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 2,000 returns are filed annually.

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

2008	\$11,652,096.73
2009	\$8,237,044.02
2010	\$7,851,932.03
2011	\$8,627,926.21
2012	\$7,032,893.17
2013	\$8,037,959.42

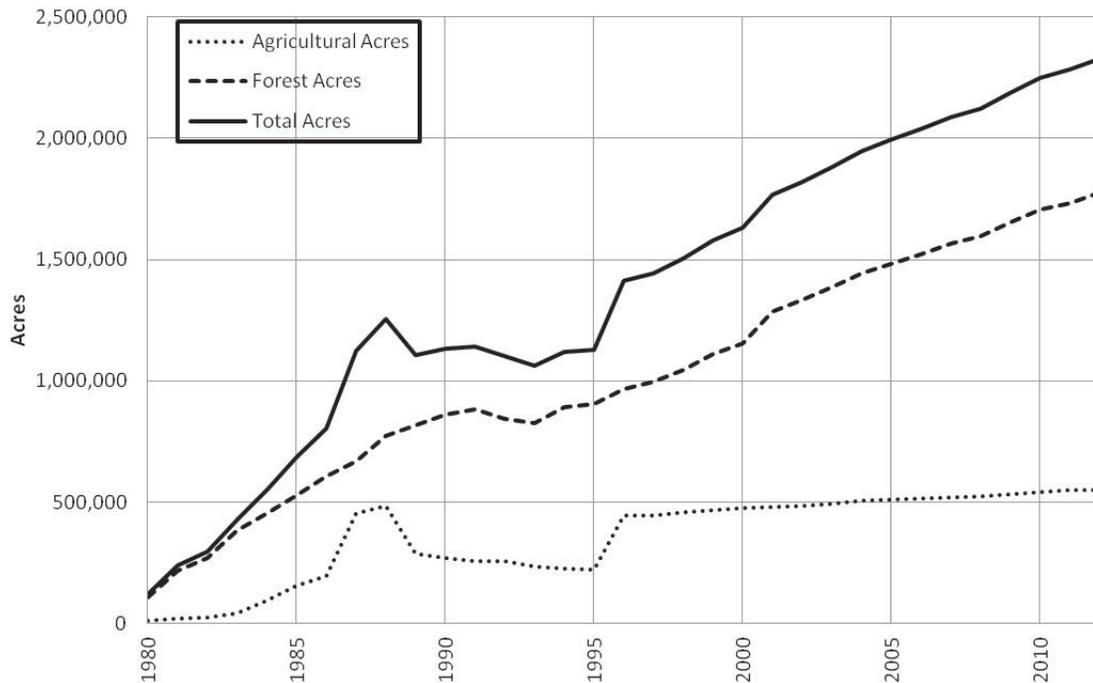
Real Estate Withholding Income Tax

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 2,000 income returns are filed annually. Revenue figures from this tax are unavailable, as they are part of the overall income tax figures.

2013 Use Value Appraisal Program

Vermont's Current Use Program (32 V.S.A. Chapter 124) began in tax year 1980 with the enrollment of less than 120,000 acres. As of 2013, this number has soared to 2,369,708 acres and includes 14,246 landowners and 17,646 parcels (see graph below and Table 1 for details). A 2008 report estimated that 58.9% of the potentially eligible agricultural land and 40.4% of the potentially eligible forest land was enrolled. With the increases in enrollment since 2008, this percentage has obviously grown.

Annual Current Use Enrollment



The purposes of the program are “to encourage and assist the maintenance of Vermont’s productive agricultural and forest land; to encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems; to prevent the accelerated conversion of these lands to more intensive use by the pressure of property taxation at values incompatible with the productive capacity of the land; to achieve more equitable taxation for undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont’s scenic natural resources, and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety and welfare ” (32 V.S.A. §3751).

Land owners may apply to have eligible land and farm buildings enrolled in the program. In return for agreeing to keep the property in agricultural and forest production, the owner pays property taxes based on use value rather than the fair market value. Enrolled farm buildings are exempt from taxes. The municipalities receive an annual payment from the state to make up the difference between the municipal taxes paid at use value and fair market value.

Enrolled land is encumbered with a perpetual lien in favor of the State of Vermont in order to ensure payment of the Land Use Change Tax should it ever become due. Land Use Change Tax becomes due when enrolled land or previously enrolled land becomes developed. The lien remains until such time as the Land Use Change Tax.

Table 1: Current Use Annual Enrollment

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
2011	16,724	13,469	549,601	1,734,012	2,283,613
2012	17,190	13,831	551,055	1,776,153	2,327,208
2013	17,647	14,246	555,234	1,814,585	2,369,819

For those owners who qualify by making 50% of their gross annual income from the business of farming or who lease to someone who makes 50% of their gross annual income from the business of farming, the farm buildings in active agricultural use can be enrolled in the program. This includes dwellings used for farm employee housing. By statute, the use value on these buildings is established at zero percent of fair market value. For 2013, the value of farm buildings enrolled in the program ranged from \$100 to over \$4 million.

As with past legislative sessions, the program anticipates an examination of program structure and benefits in order to address pressures on the state budget and to improve customer service. The program began work on the internal design issues for a web-based application system in 2011. The program began working on the development of the web portal in late 2012. The web-based application system will begin with the internal processing of applications in the spring of 2014 and will come online for public use later in 2014.

Table 2: Farm Building Enrollment

Year	Parcels with Farm Buildings	Listed Value of Farm Buildings
2009	1,993	\$250,021,838
2010	1,972	\$255,515,511
2011	1,851	\$251,682,401
2012	1,857	\$257,446,331
2013	1,883	\$266,749,350

For the 2014 tax year, 464 new applications have been submitted and are being reviewed. From these applications, the largest parcel is 959 acres and the smallest is 1.4 acres. In total, the new applications proposed to enroll 104 new farm buildings. Based upon the 945 transfers that are associated with current use parcels, the program anticipated 1,200 total transfers and another 300 applications to increase enrollments and update existing parcels. An estimated 1,200 additional applications for increasing existing enrollments, transferring enrollments, and updating parcels with substantial changes are anticipated to be filed and processed.

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 regarding the appropriate use values to be assigned for the forthcoming property tax year. The data is used to establish the use values for computing the taxes on enrolled land (see Table 3). The net annual stumpage value per acre is a key component for forest land use value rate. Pasture and crop land rental values are the key component for agricultural land. Enrolled farm building use value is established in statute as 0% of the fair market value, so no taxes are paid by the landowner on these buildings.

Table 3: Use Values

Tax Year	Forest Land Value per Acre	Forest Land Value Greater than One Mile from Road per Acre	Agriculture Land Value per Acre
2005	\$120	\$90	\$122
2006	\$127	\$95	\$146
2007	\$133	\$100	\$146
2008	\$136	\$102	\$187
2009	\$123	\$92	\$199
2010	\$122	\$92	\$215
2011	\$122	\$92	\$238
2012	\$123	\$92	\$254
2013	\$119	\$89	\$265
2014	\$118	\$89	\$279

Program Costs and Tax Savings

Tax savings to landowners have steadily climbed to over \$57 million in 2013 (see Table 4). The enrollment in the program has also seen a steady increase both in parcels, owners, and acres enrolled except for the “easy out” years in the 1990s (see graph above). As the enrollment has climbed and landowners overall save more in property taxes, the cost of the program has increased.

The “Municipal Tax Savings to Landowners” column in Table 4 is the total municipal taxes saved by enrolled land owners and conversely the taxes not paid to the municipality by the landowner due to enrollment in the program. The state provides a “Hold Harmless” payment to the municipality each year which makes up for the difference is the lost property taxes due to the prior year’s current use enrollment. The Hold Harmless payment in 1980 was just over \$400,000. In 2013, it was \$13.89 million. The calculations for each municipality’s hold harmless payment are available on the Department’s website at <http://www.state.vt.us/tax/treascollinfo.shtml>.

The “Education Tax Savings to Enrolled Landowners” column in Table 3 is the total statewide education taxes saved by enrolled land owners and conversely the forgone revenue to the state’s education fund. Forgone revenue means that these taxes are never paid into the Education Fund. In 2013, the forgone revenue to the education fund was \$43,110,537. The value of the program to Vermont’s working landscape, relating industries, and environmental quality are not quantified here, but are viewed as being significant.

Table 4: Tax Savings to Landowners

Tax Year	Municipal Tax Savings to Enrolled Landowners	Education Tax Savings to Enrolled Landowners	Total Savings to Enrolled Landowners
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
2011	\$12,549,456	\$40,668,894	\$53,218,350
2012	\$13,384,246	\$41,209,109	\$54,593,355
2013	\$13,890,827	\$43,110,537	\$57,001,364

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 2013, 154 discontinuances fell into the 10% penalty category, 51 discontinuances fell into the 20% category, and 1 discontinuance had both 10% and 20% penalties. Although not assessed a land use change tax, 41 parcels had farm buildings discontinued because they no longer qualified for enrollment.

The acres developed and discontinued are shown in Table 5 along with the amount of land use change tax assessed and the number of discontinuances that were processed by the program. The land use change tax is assessed when the land is developed or the land owner wishes to voluntarily remove the lien. By statute, development includes the construction of any building, road or other structure that is not used for farming: logging, forestry or conservation purposes; any mining, excavation or landfill activity; the creation of a parcel of less than 25 acres unless the transfer is to an immediate relative and the new parcel is eligible for continued enrollment; the cutting of timber contrary to a forest or conservation management plan; or a change in the parcel or use of parcel in violation of the conservation management standards.

Land can be discontinued from the program without having the land use change tax assessed. These acres are show in the “Acres Discontinued, but No Land Use Change Tax Due” column. If the land is then developed in the future, the program might find out about the development through a title search when a parcel is being transferred, through the listers who are aware of the previous enrollment, or it might go undetected for years.

Table 5: Development and Discontinuance of Enrolled Land

Calendar Year	Land Use Change Tax (LUCT)	Acres Developed and/ or Lien Voluntarily Removed	Acres Discontinued, but No Land Use Change Tax Due	Number of Discontinuances
2004	\$700,839	4,602		
2005	\$840,159	5,127		
2006	\$643,642	4,497		
2007	\$489,540	2,752		
2008	\$654,924	3,286		
2009	\$406,245	2,742		
2010	\$528,710	1,807	5,484	341
2011	\$539,781	2,865	10,271	412
2012	\$528,492	3,005	8,792	432
2013	\$356,412*	1,210*	6,428*	347*

*Preliminary number

**Current Use Appraisal Program
Participant Tax Savings - Tax Year 2013**

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	99	7,955	8,335	3,801,454	11,417,282	0.3850	1.2430	1.2811	58,592	47,252	146,267	252,111
Albany	87	5,459	5,970	4,162,900	5,540,200	0.4944	1.4361	1.3207	47,972	59,783	73,169	180,924
Alburgh	44	2,982	3,312	1,728,900	6,019,200	0.3709	1.3153	1.4020	28,738	22,740	84,389	135,867
Andover	44	1,325	4,357	1,458,000	5,290,800	0.3400	1.1861	1.2835	22,946	17,293	67,907	108,146
Arlington	65	1,517	8,247	1,588,300	6,960,300	0.2950	1.4498	1.4056	25,218	23,027	97,834	146,079
Athens	24	1,005	2,722	598,148	1,528,399	1.3300	1.2735	1.2979	28,283	7,617	19,837	55,737
Averill	13	0	21,434	0	4,848,300	0.1344	0.8862	1.3576	6,516	0	65,821	72,337
Averys Gore	2	0	12,243	0	2,246,200	0.1344	0.9251	1.4172	3,019	0	31,833	34,852
Bakersfield	93	4,458	12,676	3,540,000	10,675,400	0.4041	1.2651	1.3729	57,444	44,785	146,563	248,792
Baltimore	8	834	281	355,900	214,100	0.5164	1.1253	1.3993	2,943	4,005	2,996	9,944
Barnard	165	3,874	14,477	8,384,700	25,757,080	0.2900	1.6321	1.5427	99,011	136,847	397,354	633,212
Barnet	128	5,806	6,941	5,528,326	8,329,164	0.4615	1.4757	1.4108	63,952	81,582	117,508	263,042
Barre City	1	0	26	0	16,100	1.6469	1.2077	1.4407	265	0	232	497
Barre Town	82	3,638	2,300	6,101,700	4,387,600	0.8549	1.3654	1.6661	89,673	83,313	73,102	246,088
Barton	66	3,163	4,794	2,701,600	4,923,601	0.2214	1.2080	1.4674	16,882	32,635	72,249	121,766
Belvidere	32	1,159	14,438	1,014,177	6,053,681	0.5020	1.6045	1.3635	35,481	16,272	82,542	134,295
Bennington	48	1,111	5,079	881,400	4,299,600	0.5475	1.4055	1.5703	28,366	12,388	67,517	108,271
Benson	47	4,344	4,675	1,698,500	3,838,100	0.5674	1.3826	1.4719	31,415	23,483	56,493	111,391
Berkshire	75	6,852	5,155	4,775,480	10,945,155	0.4917	1.0842	1.3566	77,298	51,776	148,482	277,556
Berlin	66	3,036	4,310	3,886,558	5,965,619	0.4297	1.4537	1.4123	42,335	56,499	84,252	183,086
Bethel	167	5,046	11,180	4,424,600	9,861,900	0.7500	1.4977	1.3531	107,149	66,267	133,441	306,857
Bloomfield	21	239	13,588	157,700	3,603,700	0.3280	1.0632	1.4083	12,337	1,677	50,751	64,765
Bolton	28	683	7,317	477,200	6,343,100	0.5200	1.5501	1.4366	35,466	7,397	91,125	133,988
Bradford	57	1,580	3,994	1,376,160	4,941,918	0.7413	1.3688	1.3971	46,836	18,837	69,044	134,717
Braintree	111	4,329	9,925	4,476,700	9,681,100	0.7719	1.4037	1.4334	109,284	62,839	138,769	310,892
Brandon	60	1,313	5,944	902,198	3,867,300	0.7213	1.3251	1.4067	34,402	11,955	54,401	100,758
Brattleboro	96	3,010	4,603	4,334,280	8,982,580	1.1367	1.5828	1.4297	151,373	68,603	128,424	348,400
Bridgewater	91	2,530	13,160	3,784,070	12,819,387	0.3976	1.7990	1.5866	66,015	68,075	203,392	337,482
Bridport	131	11,309	9,576	14,696,950	27,039,300	0.4975	1.6480	1.4596	207,638	242,206	394,666	844,510
Brighton	47	1,092	17,698	405,000	4,687,700	0.6598	1.1476	1.3091	33,602	4,648	61,367	99,617
Bristol	66	2,430	8,374	2,032,148	9,663,384	0.6157	1.6052	1.5642	72,009	32,620	151,155	255,784
Brookfield	145	4,203	7,177	5,931,548	11,020,843	0.4263	1.3513	1.3453	72,268	80,153	148,263	300,684
Brookline	38	711	2,604	661,826	2,281,654	0.2989	1.3556	1.4241	8,798	8,972	32,493	50,263
Brownington	36	1,806	1,447	1,057,290	1,295,170	0.5722	1.2174	1.4308	13,461	12,871	18,531	44,863
Brunswick	18	385	5,706	205,500	1,891,400	0.0500	0.9703	1.4864	1,048	1,994	28,114	31,156
Buels Gore	5	0	818	0	751,000	0.9000	1.0734	1.6444	6,759	0	12,349	19,108
Burke	57	1,241	3,990	1,478,000	4,972,400	0.4313	1.5076	1.4279	27,821	22,282	71,001	121,104

**Current Use Appraisal Program
Participant Tax Savings - Tax Year 2013**

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	2	0	104	0	274,900	0.7584	1.5257	1.6055	2,085	0	4,414	6,499
Cabot	140	6,840	6,711	8,800,500	10,248,300	0.3681	1.5126	1.5171	70,119	133,116	155,477	358,712
Calais	134	7,118	5,168	7,760,822	5,565,890	0.6100	1.5408	1.4741	81,293	119,579	82,047	282,919
Cambridge	156	7,253	15,369	8,709,000	17,144,500	0.3640	1.3484	1.4307	94,107	117,432	245,286	456,825
Canaan	33	2,318	4,601	532,800	2,933,000	0.5552	0.9967	1.4082	19,242	5,310	41,303	65,855
Castleton	54	2,026	5,840	1,998,000	6,064,379	0.3782	1.5861	1.6358	30,492	31,690	99,201	161,383
Cavendish	77	2,034	6,823	2,686,400	8,395,250	0.3387	1.3976	1.3739	37,534	37,545	115,342	190,421
Charleston	68	2,841	6,028	1,895,800	5,449,600	0.6513	1.2043	1.4516	47,841	22,831	79,106	149,778
Charlotte	169	5,584	6,931	20,726,302	28,044,432	0.1662	1.4600	1.4050	81,057	302,604	394,024	777,685
Chelsea	172	4,261	12,156	4,682,165	14,167,654	0.5404	1.4813	1.4865	101,864	69,357	210,602	381,823
Chester	174	4,990	11,872	6,875,380	15,714,650	0.5929	1.2365	1.3530	133,936	85,014	212,619	431,569
Chittenden	49	1,440	6,771	1,064,500	3,363,000	0.4523	1.4235	1.4562	20,026	15,153	48,972	84,151
Clarendon	66	3,242	3,916	2,994,877	4,378,600	0.4494	1.3516	1.3026	33,136	40,479	57,036	130,651
Colchester	35	965	1,542	979,106	5,059,311	0.5640	1.3628	1.4590	34,057	13,343	73,815	121,215
Concord	59	1,381	15,897	1,166,500	12,555,400	0.5335	1.4874	1.4205	73,206	17,351	178,349	268,906
Corinth	155	4,266	10,709	4,480,903	11,301,848	0.5958	1.2692	1.3921	94,034	56,872	157,333	308,239
Cornwall	80	2,209	5,263	3,292,800	9,087,234	0.3600	1.4967	1.3647	44,568	49,283	124,013	217,864
Coventry	29	739	3,185	533,100	5,049,617	0.0000	1.2796	1.4222	0	6,822	71,816	78,638
Craftsbury	131	5,895	8,005	5,167,580	10,725,262	0.5593	1.8547	1.4952	88,889	95,843	160,364	345,096
Danby	55	2,072	11,976	2,313,775	10,256,406	0.4500	1.2007	1.2006	56,566	27,781	123,138	207,485
Danville	155	8,185	8,095	8,891,900	12,023,278	0.4462	1.3744	1.3991	93,324	122,210	168,218	383,752
Derby	66	2,918	4,423	2,831,800	8,138,100	0.3502	1.3315	1.4406	38,417	37,705	117,237	193,359
Dorset	66	1,007	6,981	2,747,260	12,736,455	0.1917	1.3612	1.3123	29,682	37,396	167,140	234,218
Dover	40	969	2,650	1,763,280	5,388,370	0.3516	1.4980	1.4439	25,145	26,414	77,803	129,362
Dummerston	110	4,023	5,209	9,834,300	12,195,605	0.2777	1.6115	1.4535	61,177	158,480	177,263	396,920
Duxbury	58	1,066	8,437	1,479,000	7,618,000	0.4562	1.4943	1.4963	41,501	22,101	113,988	177,590
East Haven	13	114	19,596	83,252	8,248,349	0.6953	0.8705	1.3335	57,930	725	109,992	168,647
East Montpelier	99	4,528	4,566	7,513,451	8,829,908	0.5611	1.6608	1.4661	91,703	124,783	129,455	345,941
Eden	49	2,551	17,584	2,107,740	15,015,880	0.4979	1.3695	1.3492	85,259	28,865	202,594	316,718
Elmore	72	2,670	11,993	4,273,750	8,361,200	0.3700	1.3173	1.4328	46,749	56,298	119,799	222,846
Enosburgh	101	4,707	10,886	3,460,100	12,543,200	0.2953	1.1957	1.3686	47,258	41,372	171,666	260,296
Essex Jct.	1	434	0	357,500	164,900	0.3820	1.4060	1.4263	1,996	5,026	2,352	9,374
Essex Town	46	1,384	1,530	2,046,800	2,642,800	0.4620	1.4009	1.4225	21,666	28,674	37,594	87,934
Fair Haven	14	841	1,283	267,800	909,600	0.8313	1.2223	1.3267	9,788	3,273	12,068	25,129
Fairfax	101	8,702	3,504	6,826,072	7,602,928	0.4612	1.2994	1.5139	66,547	88,698	115,101	270,346
Fairfield	188	14,128	15,317	9,535,132	24,944,056	0.5986	1.3412	1.4151	206,392	127,885	352,983	687,260
Fairlee	52	1,244	5,238	3,096,500	8,798,100	0.4260	1.6706	1.4241	50,671	51,730	125,294	227,695

**Current Use Appraisal Program
Participant Tax Savings - Tax Year 2013**

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	66	1,126	10,300	3,009,800	15,277,500	0.1950	1.4879	1.4177	35,660	44,783	216,589	297,032
Ferdinand	6	0	14,645	0	3,554,000	0.1344	0.9152	1.4020	4,777	0	49,827	54,604
Ferrisburgh	110	7,414	7,068	11,986,400	21,813,100	0.2522	1.2947	1.3154	85,242	155,188	286,930	527,360
Fletcher	122	5,508	10,907	3,775,513	13,988,237	0.5583	1.3375	1.5378	99,175	50,497	215,111	364,783
Franklin	70	8,087	2,668	4,742,274	7,706,690	0.3568	1.1838	1.4737	44,418	56,139	113,573	214,130
Georgia	77	5,944	3,973	6,176,810	8,272,881	0.2450	1.2242	1.3608	35,402	75,617	112,577	223,596
Glover	87	5,975	6,274	6,531,800	7,871,000	0.5451	1.3982	1.4562	78,510	91,328	114,618	284,456
Goshen	18	251	2,172	226,000	1,875,300	0.8116	1.1097	1.2800	17,054	2,508	24,004	43,566
Grafton	90	2,133	11,251	2,815,300	15,123,730	0.5500	1.2308	1.2999	98,665	34,651	196,593	329,909
Granby	29	178	20,319	102,900	4,709,100	0.4761	0.9406	1.4217	22,910	968	66,949	90,827
Grand Isle	46	1,389	2,034	7,143,900	7,585,500	0.2084	1.2561	1.4211	30,696	89,735	107,798	228,229
Granville	43	652	12,478	476,200	5,144,314	0.5100	1.0905	1.4612	28,665	5,193	75,169	109,027
Greensboro	139	5,216	10,181	6,824,300	13,384,900	0.5488	1.4756	1.4000	110,908	100,699	187,389	398,996
Groton	48	888	8,419	921,500	6,396,300	0.4491	1.4312	1.3783	32,864	13,189	88,160	134,213
Guildhall	83	2,363	12,303	1,565,375	5,403,174	0.5511	0.9240	1.2020	38,404	14,464	64,946	117,814
Guilford	128	5,038	7,216	5,789,170	8,689,176	0.7297	1.7856	1.6941	105,648	103,371	147,203	356,222
Halifax	99	2,874	9,983	3,552,219	10,993,226	0.6574	1.3178	1.3830	95,622	46,811	152,036	294,469
Hancock	15	0	1,457	0	973,738	0.8585	1.5036	1.3547	8,360	0	13,191	21,551
Hardwick	101	5,639	6,365	3,306,400	5,338,400	1.1422	1.5548	1.5710	98,741	51,408	83,866	234,015
Hartford	65	2,590	2,929	3,087,100	5,761,400	0.7854	1.3803	1.4531	69,496	42,611	83,719	195,826
Hartland	162	5,378	8,347	15,973,916	28,208,550	0.4000	1.5354	1.4108	176,730	245,264	397,966	819,960
Highgate	86	7,779	4,728	6,390,800	12,789,400	0.2978	1.1250	1.2969	57,119	71,897	165,866	294,882
Hinesburg	94	3,474	5,608	6,379,512	7,750,445	0.4769	1.5453	1.4731	67,386	98,583	114,172	280,141
Holland	71	4,601	5,380	3,386,406	8,480,666	0.7215	1.2172	1.4193	85,621	41,219	120,366	247,206
Hubbardton	45	1,667	5,384	1,181,322	4,047,480	0.6250	1.3748	1.3843	32,680	16,241	56,029	104,950
Huntington	88	4,303	5,807	7,263,350	10,554,200	0.5415	1.3188	1.4104	96,482	95,789	148,856	341,127
Hyde Park	106	4,563	5,352	5,845,300	9,684,900	0.6512	1.3357	1.3761	101,133	78,076	133,274	312,483
Ira	42	1,567	5,829	1,108,700	4,190,000	0.4101	1.0595	1.5878	21,730	11,747	66,529	100,006
Irasburg	51	3,476	7,825	1,180,900	7,036,910	0.4095	1.2096	1.4348	33,652	14,284	100,966	148,902
Isle LaMotte	13	288	598	275,806	2,812,577	0.2722	1.4631	1.6089	8,407	4,035	45,252	57,694
Jamaica	53	1,474	7,247	726,600	4,470,800	0.3173	1.3626	1.3160	16,491	9,901	58,836	85,228
Jay	15	304	5,305	408,800	4,526,700	0.2502	1.3494	1.4012	12,349	5,516	63,428	81,293
Jericho	43	1,646	1,754	3,463,200	2,449,000	0.4469	1.3869	1.4401	26,422	48,031	35,268	109,721
Jericho ID	3	54	151	80,000	174,000	0.4469	1.3842	1.4396	1,135	1,107	2,505	4,747
Johnson	115	5,664	7,523	4,881,300	6,363,300	0.6356	1.3210	1.3683	71,471	64,482	87,069	223,022
Killington	18	5	6,092	8,700	6,142,135	0.2889	1.5424	1.4651	17,770	134	89,988	107,892
Kirby	61	3,255	3,912	2,464,600	3,662,600	0.3494	1.3461	1.2693	21,408	33,176	46,489	101,073

**Current Use Appraisal Program
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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	
Landgrove	37	452	1,919	4,423,800	16,075,536	0.2310	1.2970	1.2611	47,353	57,377	202,729	307,459
Leicester	30	2,067	921	2,034,144	1,205,060	0.2304	1.3844	1.3960	7,463	28,161	16,823	52,447
Lemington	13	113	11,865	62,700	2,524,250	0.3287	1.0050	1.4445	8,503	630	36,463	45,596
Lewis	1	0	6,673	0	1,011,600	0.1344	0.9344	1.4314	1,360	0	14,480	15,840
Lincoln	111	3,808	6,231	7,273,300	10,054,000	0.5624	1.4224	1.4242	97,449	103,455	143,189	344,093
Londonderry	74	1,046	6,812	5,359,800	16,626,200	0.2551	1.3959	1.3861	56,086	74,817	230,456	361,359
Lowell	66	672	12,044	566,000	5,802,100	0.0000	1.2194	1.4652	0	6,902	85,012	91,914
Ludlow	38	1,011	2,639	1,398,200	4,190,300	0.2747	1.6592	1.5060	15,352	23,199	63,106	101,657
Lunenburg	91	2,771	10,353	2,086,650	7,044,000	0.6713	1.0950	1.2309	61,294	22,849	86,705	170,848
Lyndon	78	3,557	2,678	4,066,700	3,641,700	0.2927	1.3845	1.4579	22,562	56,303	53,092	131,957
Maidstone	41	1,805	6,972	1,034,080	3,501,668	0.2143	1.0055	1.3765	9,720	10,398	48,200	68,318
Manchester	49	930	7,355	7,236,600	22,184,195	0.2171	1.3910	1.3452	63,873	100,661	298,422	462,956
Marlboro	95	2,864	9,457	2,898,700	9,441,000	0.3900	1.5188	1.5484	48,125	44,025	146,184	238,334
Marshfield	95	4,692	8,909	4,375,547	7,058,620	0.6096	1.5830	1.6748	69,703	69,265	118,218	257,186
Mendon	15	51	2,054	88,300	1,765,700	0.5035	1.0960	1.3579	9,335	968	23,976	34,279
Middlebury	96	3,514	6,661	3,174,100	9,186,800	0.9093	1.7222	1.6138	112,398	54,664	148,257	315,319
Middlesex	89	3,462	6,550	4,930,270	7,405,745	0.4215	1.5074	1.4991	51,996	74,319	111,020	237,335
Middletown Springs	59	2,245	4,235	2,123,199	4,236,946	0.6650	1.6182	1.5023	42,295	34,358	63,652	140,305
Milton	64	4,598	3,820	4,339,557	6,661,671	0.4631	1.2609	1.3547	50,947	54,717	90,246	195,910
Monkton	94	6,227	6,284	7,281,138	7,456,048	0.5238	1.8420	1.7465	77,193	134,119	130,220	341,532
Montgomery	71	3,663	14,204	2,006,500	5,711,104	0.4610	1.4259	1.8564	35,578	28,611	106,021	170,210
Montpelier	12	213	888	419,100	3,246,820	0.9628	1.4343	1.4471	35,295	6,011	46,985	88,291
Moretown	111	3,847	11,733	4,810,536	11,082,738	0.2699	1.5047	1.4194	42,896	72,384	157,308	272,588
Morgan	43	2,720	6,075	1,389,900	4,651,100	0.2182	1.3521	1.3750	13,181	18,793	63,953	95,927
Morristown	131	6,136	6,461	16,273,148	17,624,170	0.7553	1.2840	1.4363	256,026	208,947	253,136	718,109
Mount Holly	76	2,242	7,631	3,307,780	9,485,770	0.3401	1.4793	1.3312	43,511	48,932	126,275	218,718
Mount Tabor	3	0	452	0	370,560	0.3000	1.1259	1.3910	1,112	0	5,154	6,266
New Haven	145	8,422	7,969	11,422,100	17,084,700	0.3920	1.4022	1.3457	111,747	160,161	229,909	501,817
Newark	61	2,649	7,143	2,664,200	7,973,200	0.5195	1.4237	1.3445	55,261	37,930	107,200	200,391
Newbury	162	5,313	11,168	7,053,800	14,847,800	0.2300	1.3744	1.4366	50,374	96,947	213,303	360,624
Newfane	87	2,429	9,576	2,551,600	11,818,400	0.4238	1.3882	1.4269	60,900	35,421	168,637	264,958
Newport City	2	68	66	602,400	125,700	1.2402	1.5286	1.6649	9,030	9,208	2,093	20,331
Newport Town	67	3,745	6,428	3,133,337	6,502,164	0.3909	1.3431	1.3669	37,665	42,084	88,878	168,627
North Hero	27	1,055	1,182	2,859,200	4,399,100	0.2781	1.6358	1.6160	20,185	46,771	71,089	138,045
Northfield	150	5,188	10,636	3,868,646	7,157,841	1.0807	1.5363	1.6550	119,163	59,434	118,462	297,059
Norton	11	279	11,803	95,000	3,891,200	0.3000	0.8721	1.3361	11,959	828	51,990	64,777
Norwich	141	5,972	7,027	14,285,200	19,100,600	0.4927	1.7356	1.4821	164,492	247,934	283,090	695,516

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Orange	51	2,636	9,537	2,589,285	9,347,099	0.4709	1.3515	1.3867	56,208	34,994	129,616	220,818
Orleans ID	3	0	215	0	186,000	0.0000	1.3171	1.4751	0	0	2,744	2,744
Orwell	98	9,703	6,916	7,273,100	11,177,200	0.4162	1.1599	1.4009	76,790	84,361	156,581	317,732
Panton	41	750	5,581	1,049,500	9,701,200	0.5390	1.3638	1.4891	57,946	14,313	144,461	216,720
Pawlet	116	6,234	9,776	8,407,510	17,671,345	0.3690	1.2042	1.3733	96,231	101,243	242,681	440,155
Peacham	138	6,587	7,862	10,128,600	13,010,050	0.3680	1.5610	1.4907	85,150	158,107	193,941	437,198
Peru	33	642	1,590	3,606,368	8,242,614	0.2861	1.3492	1.2751	33,900	48,657	105,102	187,659
Pittsfield	24	481	952	614,813	1,410,620	0.5300	1.5221	1.2967	10,735	9,358	18,292	38,385
Pittsford	77	3,202	7,487	2,259,700	4,287,400	0.4408	1.3655	1.3567	28,860	30,856	58,167	117,883
Plainfield	61	2,206	3,540	4,616,200	5,687,500	0.6447	1.4762	1.5618	66,428	68,144	88,827	223,399
Plymouth	47	801	6,690	854,603	6,657,852	0.4000	1.3588	1.4049	30,050	11,612	93,536	135,198
Pomfret	164	4,566	12,953	18,138,585	54,815,187	0.3651	1.6826	1.4000	266,354	305,200	767,413	1,338,967
Poultney	64	2,663	6,672	1,924,700	4,791,106	0.3123	1.5355	1.5098	20,973	29,554	72,336	122,863
Pownal	73	4,391	5,032	2,834,300	4,654,100	0.3994	1.3143	1.3847	29,909	37,251	64,445	131,605
Proctor	12	0	1,465	0	855,700	0.8703	1.3158	1.3046	7,447	0	11,163	18,610
Putney	78	4,074	2,928	12,652,832	10,620,635	0.5990	1.6004	1.4556	139,408	202,496	154,594	496,498
Randolph	172	8,796	5,543	12,871,500	11,039,200	0.7253	1.2801	1.3346	173,424	164,768	147,329	485,521
Reading	89	2,087	10,711	7,431,211	25,367,893	0.3942	1.7733	1.3756	129,294	131,778	348,961	610,033
Readsboro	40	1,052	2,508	1,275,992	2,895,094	0.9245	0.8646	1.3245	38,562	11,032	38,346	87,940
Richford	83	3,712	11,345	2,814,136	8,025,270	0.8127	1.0462	1.3956	88,092	29,441	112,001	229,534
Richmond	86	4,151	5,510	4,690,000	6,756,029	0.6276	1.4077	1.4824	71,835	66,021	100,151	238,007
Ripton	37	1,005	2,396	1,883,200	4,009,400	0.3508	1.6033	1.4521	20,671	30,193	58,220	109,084
Rochester	92	2,408	11,128	2,491,914	7,950,521	0.4776	1.3826	1.3760	49,873	34,453	109,399	193,725
Rockingham	112	5,357	6,914	5,390,300	7,652,900	0.8890	1.4316	1.4248	115,954	77,168	109,039	302,161
Roxbury	95	1,876	8,861	852,624	3,625,200	0.7562	1.1106	1.4964	33,861	9,469	54,247	97,577
Royalton	91	3,263	6,157	2,973,274	6,219,296	0.6398	1.4489	1.4624	58,814	43,080	90,951	192,845
Rupert	83	4,705	11,042	7,793,161	18,996,455	0.3347	1.0229	1.2120	89,665	79,716	230,237	399,618
Rutland City	2	0	133	0	397,300	1.3883	1.4565	1.5817	5,516	0	6,284	11,800
Rutland Town	38	1,759	1,921	1,776,400	3,880,200	0.1766	1.3299	1.4094	9,990	23,624	54,688	88,302
Ryegate	80	4,694	4,797	2,354,709	5,448,902	0.5560	1.5275	1.4710	43,388	35,968	80,153	159,509
Salisbury	44	2,794	4,828	4,472,100	12,600,500	0.2490	1.6514	1.5171	42,511	73,852	191,162	307,525
Sandgate	55	1,924	15,479	1,487,981	10,371,590	0.3858	1.5514	1.5158	45,754	23,085	157,213	226,052
Searsburg	2	0	529	0	361,200	0.6137	1.4086	1.3627	2,217	0	4,922	7,139
Shaftsbury	62	2,953	4,835	4,400,800	5,042,000	0.3260	1.2038	1.3576	30,784	52,977	68,450	152,211
Shaftsbury ID	1	0	60	0	163,400	0.0000	1.3763	1.3785	0	0	2,252	2,252
Sharon	110	2,554	9,808	3,059,100	9,401,200	0.5880	1.4270	1.4453	73,267	43,653	135,876	252,796
Sheffield	43	1,502	6,136	1,078,300	2,877,700	0.1987	1.2657	1.3750	7,861	13,648	39,568	61,077

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Shelburne	45	1,966	1,789	17,672,862	15,521,735	0.3470	1.3814	1.4371	115,185	244,133	223,063	582,381
Sheldon	79	8,006	5,537	6,682,640	14,426,206	0.3775	1.2010	1.3886	79,686	80,259	200,322	360,267
Shoreham	124	7,857	12,085	5,563,598	15,369,506	0.4998	1.5640	1.4318	104,624	87,015	220,061	411,700
Shrewsbury	96	4,097	8,390	4,042,700	8,723,300	0.4540	1.2801	1.3180	57,958	51,751	114,973	224,682
South Burlington	8	308	407	667,500	2,170,200	0.4208	1.5171	1.4733	11,941	10,127	31,974	54,042
South Hero	41	1,384	1,929	7,587,984	16,938,194	0.2521	1.2137	1.4087	61,830	92,095	238,608	392,533
Springfield	137	5,843	6,865	4,849,800	6,304,815	1.3163	1.5189	1.3440	146,828	73,664	84,737	305,229
St. Albans Town	84	4,332	6,150	7,659,647	17,954,147	0.3443	1.2792	1.4063	88,188	97,982	252,489	438,659
St. George	9	372	568	594,510	1,818,020	0.2761	1.5221	1.4420	6,661	9,049	26,216	41,926
St. Johnsbury	78	3,316	3,147	3,279,206	4,266,880	0.6325	1.1098	1.3473	47,729	36,393	57,488	141,610
Stamford	19	117	3,128	56,600	1,297,000	0.6789	1.2359	1.4298	9,190	700	18,545	28,435
Stannard	21	540	1,829	485,000	1,604,100	1.1670	1.7618	1.5067	24,380	8,545	24,169	57,094
Starksboro	127	5,320	10,810	4,405,000	9,658,100	0.4495	1.5611	1.5975	63,214	68,766	154,288	286,268
Stockbridge	70	1,169	15,273	712,250	7,979,687	0.5931	1.5896	1.4683	51,552	11,322	117,166	180,040
Stowe	116	1,821	10,527	17,368,700	58,986,800	0.3823	1.4762	1.4939	291,907	256,397	881,204	1,429,508
Strafford	156	6,526	9,727	10,119,558	16,071,441	0.5190	1.2659	1.2635	135,931	128,103	203,063	467,097
Stratton	16	182	2,567	336,800	3,485,350	0.1328	1.7663	1.5290	5,076	5,949	53,291	64,316
Sudbury	47	1,754	4,577	1,896,451	4,329,618	0.2422	1.2640	1.2873	15,080	23,971	55,735	94,786
Sunderland	27	115	1,524	583,500	9,166,672	0.2808	1.1949	1.3081	27,378	6,972	119,909	154,259
Sutton	53	3,173	4,168	2,567,472	7,057,836	0.5532	0.8353	0.8885	53,247	21,446	62,709	137,402
Swanton	80	4,878	7,709	4,682,700	12,635,200	0.1244	1.1445	1.3398	21,543	53,594	169,286	244,423
Thetford	157	5,463	7,307	8,328,655	12,390,333	0.5475	1.7580	1.4569	113,436	146,418	180,515	440,369
Tinmouth	71	3,645	5,668	3,188,600	7,109,200	0.5328	1.3980	1.3018	54,867	44,577	92,548	191,992
Topsham	108	1,897	11,344	1,548,879	8,877,832	0.6949	1.2860	1.4105	72,455	19,919	125,222	217,596
Townshend	87	2,118	10,100	2,222,600	9,480,400	0.4864	1.6150	1.5779	56,923	35,895	149,591	242,409
Troy	56	1,365	5,867	1,196,000	7,630,700	0.1575	1.2709	1.4343	13,902	15,200	109,447	138,549
Tunbridge	192	7,360	9,406	12,157,885	17,262,691	0.6428	1.3422	1.4015	189,115	163,183	241,937	594,235
Underhill	83	3,390	3,886	4,824,300	5,567,100	0.4629	1.3864	1.4525	48,102	66,884	80,862	195,848
Underhill ID	4	239	85	361,000	255,400	0.4469	1.4127	1.4691	2,755	5,100	3,752	11,607
Vergennes	2	31	26	158,600	88,553	0.6350	1.2622	1.3769	1,569	2,002	1,219	4,790
Vernon	35	1,280	2,470	2,827,300	5,424,700	0.4326	1.0614	0.9714	35,698	30,009	52,696	118,403
Vershire	120	3,137	11,981	2,800,700	9,739,400	0.7598	1.8346	1.5639	95,280	51,382	152,314	298,976
Victory	10	266	3,238	239,930	1,571,525	0.0192	1.6477	1.2763	348	3,953	20,057	24,358
Waitsfield	73	999	6,263	3,423,400	19,795,570	0.3317	1.3848	1.3618	77,017	47,407	269,576	394,000
Walden	73	4,218	3,786	3,969,200	4,187,600	0.5584	1.5503	1.7049	45,548	61,535	71,394	178,477
Wallingford	60	1,904	3,451	2,930,400	4,688,435	0.2921	1.3824	1.3683	22,255	40,510	64,152	126,917
Waltham	25	1,703	1,025	1,037,277	1,980,800	0.4000	1.3937	1.5187	12,072	14,457	30,082	56,611

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Wardsboro	39	1,413	3,502	1,566,570	3,627,505	0.4584	1.3708	1.3581	23,810	21,475	49,265	94,550
Warners Grant	1	0	1,607	0	424,800	0.1344	0.9175	1.4056	571	0	5,971	6,542
Warren	77	1,597	5,176	4,027,700	14,690,930	0.4436	1.3469	1.4344	83,036	54,249	210,727	348,012
Warren Gore	3	0	5,211	0	1,991,000	0.1344	0.8843	1.3547	2,676	0	26,972	29,648
Washington	117	5,504	8,393	6,076,250	8,398,400	0.5000	1.3067	1.4100	72,373	79,398	118,417	270,188
Waterbury	71	2,966	3,800	9,301,600	12,777,400	0.3680	1.3941	1.4113	81,251	129,674	180,327	391,252
Waterford	41	1,559	4,232	973,813	3,308,199	0.3888	1.6074	1.5724	16,648	15,653	52,018	84,319
Waterville	54	3,204	2,546	2,514,900	2,158,500	0.4882	1.4681	1.5605	22,816	36,921	33,683	93,420
Weathersfield	103	4,534	4,766	5,168,800	6,873,100	0.5610	1.6591	1.4998	67,555	85,756	103,083	256,394
Wells	20	1,037	1,000	967,200	893,600	0.3834	1.3210	1.4347	7,134	12,777	12,820	32,731
Wells River	3	44	207	57,400	338,500	0.6800	1.5051	1.4494	2,692	864	4,906	8,462
West Fairlee	69	2,337	6,499	1,766,620	3,884,600	0.7538	1.7553	1.4963	42,599	31,009	58,125	131,733
West Haven	38	1,938	8,967	1,380,700	6,855,700	0.7000	1.2253	1.5319	57,655	16,918	105,022	179,595
West Rutland	26	621	2,994	233,900	1,109,325	0.6734	1.4028	1.4100	9,045	3,281	15,641	27,967
West Windsor	86	2,031	4,131	5,588,306	12,550,950	0.4000	1.4859	1.4035	72,557	83,037	176,153	331,747
Westfield	1	0	58	0	111,400	0.5132	1.2007	1.3846	572	0	1,542	2,114
Westfield	36	1,724	9,935	1,733,554	4,674,137	0.5473	1.2090	1.4107	35,069	20,959	65,938	121,966
Westford	107	5,188	7,155	5,004,400	6,967,200	0.5926	1.3385	1.4097	70,944	66,984	98,217	236,145
Westminster	133	4,569	7,956	5,823,650	10,149,100	0.5742	1.4109	1.4100	91,716	82,166	143,102	316,984
Westmore	32	5,180	5,322	3,461,900	4,300,900	0.4062	1.3983	1.4606	31,532	48,408	62,819	142,759
Weston	69	1,039	5,128	4,232,941	12,038,541	0.4683	1.5232	1.5786	76,199	64,476	190,040	330,715
Weybridge	50	1,337	5,416	2,181,697	10,059,801	0.4491	1.7858	1.5727	54,977	38,961	158,210	252,148
Wheelock	74	757	10,773	551,400	7,157,100	0.8842	1.3452	1.4613	68,159	7,417	104,587	180,163
Whiting	50	2,623	3,481	2,183,928	5,138,943	0.2651	1.1951	1.2813	19,413	26,100	65,845	111,358
Whitingham	53	1,503	3,040	2,091,600	5,167,370	0.5830	1.4794	1.3123	42,320	30,943	67,811	141,074
Williamstown	95	4,133	5,199	2,503,340	5,374,900	0.5336	1.4479	1.6073	42,038	36,246	86,391	164,675
Williston	36	1,160	2,035	2,671,359	5,271,389	0.2494	1.4604	1.5112	19,809	39,013	79,661	138,483
Wilmington	37	1,622	2,160	3,126,505	3,921,450	0.4838	1.4996	1.3648	34,098	46,885	53,520	134,503
Windham	41	1,190	9,012	729,745	3,544,874	0.6860	1.7739	1.7283	29,324	12,945	61,266	103,535
Windsor	37	1,822	1,226	3,070,790	1,847,874	1.1558	1.3910	1.3990	56,850	42,715	25,852	125,417
Winhall	25	249	1,615	450,000	4,333,500	0.3423	1.6617	1.4842	16,374	7,478	64,318	88,170
Wolcott	114	4,635	6,988	7,129,600	9,548,575	0.6079	1.2682	1.3554	101,387	90,418	129,421	321,226
Woodbury	73	2,171	11,360	1,969,600	5,995,700	0.3983	1.5326	1.4276	31,726	30,186	85,595	147,507
Woodford	3	33	261	55,200	222,100	0.1920	1.0611	1.2858	532	586	2,856	3,974
Woodstock	186	3,111	12,933	12,749,700	59,941,500	0.3527	1.6406	1.5053	256,382	209,172	902,299	1,367,853
Worcester	83	868	10,266	924,625	8,221,781	0.5314	1.4444	1.4386	48,604	13,355	118,279	180,238

**Current Use Appraisal Program
Participant Tax Savings - Tax Year 2013**

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		

**Homestead and
Nonresidential Totals**

Program Acreage		Exempt Reduction		School Taxes Saved	
Homestead	Nonresidential	Homestead	Nonresidential	Homestead	Nonresidential
721,277	1,648,486	\$928,275,860	\$2,102,133,662	\$13,215,119	\$29,914,184

STATE TOTALS

Total No. Parcels	Total Acreage	Total Reduction Amount	Total Mun Tax Saved	Total State Ed Tax Saved	Total Taxes Saved
17,645	2,369,766	\$3,030,409,522	\$13,891,092	\$43,129,303	\$57,020,395

Equalization Study Based on 2013 Grand Lists

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 and determine common levels of appraisal (CLAs).

PVR has been performing equalization studies 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 the Education Fund. With the passage of Acts 60 (1997) and 68 (2003), the results of the study are even more essential. They serve as an important component for equalizing school districts' state education tax rates. The Education CLA shown in the following tables will be used, with the exception of towns that reappraised for their 2014 grand lists, in the calculation of actual education tax rates to be used during fiscal year 2015.

For towns that have active tax incremental finance (TIF) districts the education grand list figure used in the determination of the common level of appraisal includes the value of the "increment." However, the education grand list figure reported to the Agency of Education for those municipalities to determine the education tax liability will not include the value of the "increment."

As a result of the 2013 legislative session, a provision became law that required that the six municipalities comprising the Unified Towns and Gores of Essex County (UTG's) be treated as a single assessment district for the calculation of equalization results (Act 73 of 2013, Section 39). Grand list valuations for the six towns and gores as well as the sales data were combined as part of the process of calculating a single CLA, coefficient of dispersion (COD) and equalized education grand list value for all six UTGs.

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

**Equalized Education Grand List
Effective January 1, 2014**

Addison

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Addison	816	2,007,502	110.97	13.11	1,809,000
Bridport	651	1,378,251	95.57	10.60	1,442,190
Bristol	1,556	2,834,604	92.24	14.51	3,073,050
Cornwall	598	1,979,727	107.10	11.84	1,848,460
Ferrisburgh	1,508	5,091,842	102.01	7.59	4,991,700
Goshen	143	258,781	107.46	9.36	240,810
Granville	321	410,005	96.70	12.62	424,020
Hancock	253	333,440	112.16	20.52	297,290
Leicester	792	1,684,639	104.18	6.76	1,617,060
Lincoln	724	1,706,873	102.14	9.40	1,671,070
Middlebury	2,676	7,027,876	91.89	13.46	7,648,290
Monkton	909	1,791,017	84.66	12.39	2,115,520
New Haven	859	2,540,685	100.55	4.34	2,526,780
Orwell	740	1,441,693	103.73	7.73	1,389,890
Panton	315	1,005,469	101.45	6.38	991,060
Ripton	398	623,978	98.53	5.31	633,310
Salisbury	723	1,897,524	97.61	10.14	1,944,030
Shoreham	713	1,378,828	105.86	11.01	1,302,500
Starksboro	924	1,592,683	93.51	12.89	1,703,140
Vergennes	939	2,182,744	104.09	11.70	2,096,940
Waltham	225	435,684	92.38	14.71	471,630
Weybridge	374	1,233,641	94.51	13.91	1,305,240
Whiting	206	336,171	102.93	11.68	326,610
County Totals	17,363	41,173,657			41,869,590

**Equalized Education Grand List
Effective January 1, 2014
Bennington**

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Arlington	1,396	3,156,727	106.16	12.09	2,973,620
Bennington	5,320	9,350,204	89.08	14.67	10,496,490
Dorset	1,480	7,210,321	106.91	15.38	6,744,520
Glastenbury	9	41,826	98.89	3.31	42,290
Landgrove	204	1,142,920	108.55	15.32	1,052,890
Manchester	2,819	11,825,102	105.82	12.56	11,174,860
North Bennington	417	675,083	89.72	14.67	752,440
Peru	744	2,458,808	116.12	17.03	2,117,390
Pownal	1,705	2,586,625	104.90	12.97	2,465,850
Readsboro	749	934,940	108.06	15.59	865,200
Rupert	561	1,511,054	122.23	13.03	1,236,190
Sandgate	358	641,249	95.52	14.48	671,300
Searsburg	154	336,476	101.24	24.02	332,360
Shaftsbury	1,488	3,411,388	108.79	14.41	3,135,730
Shaftsbury ID	289	595,819	107.84	14.41	552,480
Stamford	704	899,946	103.18	12.72	872,250
Sunderland	677	1,637,632	118.33	13.71	1,383,930
Winhall	1,935	6,958,848	97.73	13.53	7,120,320
Woodford	481	575,630	111.35	11.94	516,950
County Totals	21,490	55,950,598			54,507,060

**Equalized Education Grand List
Effective January 1, 2014**

Caledonia

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barnet	1,118	2,453,420	102.96	12.78	2,382,830
Burke	1,208	2,254,502	102.48	19.00	2,199,850
Danville	1,528	2,898,455	102.90	12.92	2,816,900
Groton	760	1,180,380	100.38	18.02	1,175,920
Hardwick	1,464	1,659,129	89.09	18.39	1,862,230
Kirby	343	566,152	118.96	16.33	475,930
Lyndon	2,222	3,587,044	101.24	11.59	3,543,050
Newark	704	919,798	106.52	15.89	863,480
Peacham	667	1,377,258	97.45	12.18	1,413,290
Ryegate	743	1,273,042	101.81	8.40	1,250,370
Sheffield	535	569,425	108.95	16.98	522,640
St. Johnsbury	2,900	5,569,497	108.07	14.47	5,153,430
Stannard	175	172,925	98.54	10.94	175,490
Sutton	595	1,004,971	121.17	16.69	829,420
Walden	727	866,203	86.10	16.31	1,005,990
Waterford	776	1,703,641	97.09	15.75	1,754,690
Wheelock	572	597,262	106.06	12.10	563,120
County Totals	17,037	28,653,104			27,988,630

**Equalized Education Grand List
Effective January 1, 2014**

Chittenden

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bolton	755	1,310,784	100.68	9.56	1,301,930
Buels Gore	27	28,868	87.85	3.60	32,860
* Burlington	10,372	34,931,803	88.15	10.58	39,629,060
Charlotte	1,707	9,442,492	105.39	12.62	8,959,750
Colchester	6,593	19,709,250	98.74	6.80	19,961,340
Essex Jct.	3,354	10,546,969	100.82	5.78	10,461,080
Essex Town	4,248	13,479,718	100.96	5.78	13,350,880
Hinesburg	1,932	5,117,341	95.21	9.51	5,374,710
Huntington	894	2,192,965	101.95	7.18	2,151,060
Jericho	1,559	4,350,034	99.72	9.01	4,362,210
Jericho ID	460	1,358,116	99.87	9.01	1,359,920
* Milton	4,338	11,042,811	105.87	8.42	10,430,930
Richmond	1,660	4,444,832	97.93	8.64	4,538,570
Shelburne	2,851	14,625,715	99.70	7.48	14,669,600
South Burlington	7,388	28,255,997	97.61	7.36	28,948,010
St. George	325	644,852	99.08	12.74	650,830
Underhill	1,050	3,074,610	98.33	10.77	3,126,680
Underhill ID	245	594,467	96.70	10.77	614,780
Westford	929	2,310,285	103.06	10.34	2,241,670
Williston	3,874	16,629,945	95.39	7.50	17,433,650
* Winooski	1,773	5,231,672	101.11	7.00	5,174,000
County Totals	56,334	189,323,526			194,773,520

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

**Equalized Education Grand List
Effective January 1, 2014**

Essex

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bloomfield	267	318,151	118.56	13.73	268,340
Brighton	1,038	1,373,349	108.11	16.87	1,270,290
Brunswick	126	118,801	99.39	10.26	119,530
Canaan	644	867,492	104.13	18.64	833,080
Concord	1,014	1,157,569	98.95	13.36	1,169,850
East Haven	237	245,501	109.95	9.67	223,280
* Essex County Unified UTG	450	683,083	101.46	19.83	673,280
Granby	137	190,012	103.41	13.17	183,740
Guildhall	278	379,916	105.54	14.28	359,970
Lemington	125	162,424	104.69	11.14	155,150
Lunenburg	1,000	1,074,992	116.56	16.34	922,270
Maidstone	362	641,780	109.31	15.88	587,140
Norton	296	397,110	121.68	15.04	326,370
Victory	143	197,340	104.34	10.85	189,140
County Totals	6,117	7,807,520			7,281,430

* Six UTGs of Essex County are reported as a single unified entity as described in the introduction preceding this report.

**Equalized Education Grand List
Effective January 1, 2014**

Franklin

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bakersfield	715	1,136,222	106.38	13.03	1,068,060
Berkshire	726	1,233,024	105.05	13.09	1,173,740
Enosburgh	1,254	2,040,686	100.18	16.25	2,037,080
Fairfax	1,776	4,038,920	95.29	7.61	4,238,510
Fairfield	977	1,669,331	95.69	16.22	1,744,530
Fletcher	699	1,140,923	94.01	12.91	1,213,670
Franklin	949	1,500,632	105.44	15.93	1,423,140
Georgia	2,034	5,287,232	106.07	7.84	4,984,490
Highgate	1,677	3,839,414	112.20	14.48	3,422,070
Montgomery	942	1,189,245	77.03	19.13	1,543,970
Richford	1,132	1,604,653	107.12	12.43	1,497,980
Sheldon	891	2,303,046	104.00	11.67	2,214,380
* St. Albans City	2,259	4,616,467	98.11	6.46	4,705,200
St. Albans Town	3,075	8,260,990	105.55	10.70	7,826,570
Swanton	3,180	6,234,323	110.54	14.68	5,639,990
County Totals	22,286	46,095,108			44,733,380

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

**Equalized Education Grand List
Effective January 1, 2014**

Grand Isle

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Alburgh	1,810	2,777,769	103.90	16.23	2,673,400
Grand Isle	1,236	3,850,664	102.05	11.72	3,773,430
Isle LaMotte	857	1,011,141	95.29	20.17	1,061,080
North Hero	1,054	2,701,631	88.05	22.28	3,068,160
South Hero	1,193	4,954,149	108.98	12.34	4,545,940
County Totals	6,150	15,295,354			15,122,010

**Equalized Education Grand List
Effective January 1, 2014**

Lamoille

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Belvidere	270	290,589	102.54	9.95	283,400
Cambridge	1,904	5,235,963	101.73	10.65	5,147,090
Eden	861	1,345,231	116.26	17.31	1,157,050
Elmore	640	1,581,230	102.86	7.86	1,537,210
Hyde Park	1,453	2,749,739	101.68	16.19	2,704,420
Johnson	1,290	2,109,514	109.56	17.57	1,925,450
Morristown	2,322	5,985,730	102.64	15.54	5,831,510
Stowe	3,745	20,307,595	99.64	6.37	20,380,910
Waterville	371	526,136	87.70	15.72	599,910
Wolcott	945	1,603,562	109.67	17.05	1,462,140
County Totals	13,801	41,735,289			41,029,090

**Equalized Education Grand List
Effective January 1, 2014**

Orange

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bradford	1,294	2,373,244	103.69	13.50	2,288,730
Braintree	715	1,009,123	103.88	17.38	971,390
Brookfield	863	1,587,197	122.75	15.98	1,293,020
Chelsea	815	1,133,512	97.88	27.17	1,158,120
Corinth	998	1,460,368	109.59	18.43	1,332,590
Fairlee	656	2,044,070	102.54	8.92	1,993,400
Newbury	1,379	2,006,163	101.76	13.30	1,971,380
Orange	600	974,894	103.84	14.17	938,820
Randolph	2,038	4,287,374	108.61	10.07	3,947,480
Strafford	688	1,914,535	119.73	28.63	1,599,040
Thetford	1,373	3,427,520	98.54	4.59	3,478,150
Topsham	845	1,051,737	103.92	13.67	1,012,060
Tunbridge	872	1,649,793	106.04	9.71	1,555,800
Vershire	498	665,031	95.75	17.06	694,570
Washington	679	1,029,421	100.95	18.73	1,019,700
Wells River	182	292,289	100.89	13.30	289,700
West Fairlee	431	705,299	100.13	9.72	704,370
Williamstown	1,572	2,851,041	89.60	13.32	3,181,850
County Totals	16,498	30,462,611			29,430,170

**Equalized Education Grand List
Effective January 1, 2014**

Orleans

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Albany	656	960,357	106.01	9.30	905,940
Barton	1,195	1,524,652	101.75	13.39	1,498,380
Brownington	658	808,227	104.73	17.89	771,720
Charleston	745	976,684	92.40	17.90	1,057,050
Coventry	579	1,165,126	104.50	14.40	1,114,920
Craftsbury	736	1,146,157	101.93	19.54	1,124,480
Derby	2,558	5,019,979	97.76	11.98	5,134,750
Glover	863	1,363,834	104.05	14.48	1,310,800
Greensboro	915	2,470,244	105.13	18.84	2,349,800
Holland	512	556,951	97.72	18.88	569,920
Irasburg	659	973,746	102.33	14.56	951,620
Jay	897	2,760,030	96.10	10.95	2,871,900
Lowell	687	843,043	111.31	31.23	757,400
Morgan	856	1,721,698	99.64	3.98	1,727,950
* Newport City	1,997	2,575,588	85.97	22.21	2,995,780
Newport Town	971	1,914,770	105.77	12.76	1,810,310
Orleans ID	388	510,511	102.06	13.39	500,210
Troy	984	1,304,944	99.24	11.09	1,314,990
Westfield	452	698,683	96.65	18.56	722,870
Westmore	680	1,353,348	92.67	31.22	1,460,330
County Totals	17,988	30,648,572			30,951,120

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

**Equalized Education Grand List
Effective January 1, 2014**

Rutland

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Benson	624	1,024,169	94.06	9.06	1,088,860
Brandon	1,939	3,349,315	105.42	13.25	3,177,080
Castleton	2,367	4,406,726	91.41	19.72	4,820,700
Chittenden	735	1,626,437	97.30	13.89	1,671,550
Clarendon	1,250	2,649,846	113.27	18.85	2,339,380
Danby	805	1,800,161	115.93	10.69	1,552,740
Fair Haven	1,163	1,819,070	117.01	12.84	1,554,690
Hubbardton	694	1,181,845	102.20	28.02	1,156,430
Ira	284	446,220	85.73	5.69	520,500
Killington	3,043	7,471,668	102.68	13.66	7,276,990
Mendon	810	1,768,971	105.13	13.59	1,682,700
Middletown Springs	474	879,092	101.43	17.00	866,720
Mount Holly	1,204	2,669,000	114.51	18.06	2,330,720
Mount Tabor	141	232,916	107.03	8.15	217,620
Pawlet	802	2,008,350	112.79	19.31	1,780,570
Pittsfield	513	1,009,285	113.64	10.90	888,120
Pittsford	1,430	3,349,473	107.96	15.55	3,102,480
Poultney	1,704	3,204,621	98.24	9.76	3,262,200
Proctor	729	1,229,768	110.20	10.95	1,115,900
Rutland City	5,928	9,720,043	95.60	17.54	10,166,940
Rutland Town	1,890	6,080,442	101.02	5.05	6,019,150
Shrewsbury	700	1,481,019	106.37	12.69	1,392,280
Sudbury	488	932,380	116.17	18.43	802,610
Tinmouth	446	882,370	109.40	16.11	806,530
Wallingford	1,147	2,378,971	105.28	15.47	2,259,740
Wells	966	1,864,632	101.63	23.04	1,834,800
West Haven	163	301,437	94.22	12.95	319,920
West Rutland	1,013	1,855,760	106.28	11.38	1,746,150
County Totals	33,452	67,623,987			65,754,070

**Equalized Education Grand List
Effective January 1, 2014**

Washington

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barre City	3,108	4,814,561	102.45	13.21	4,699,410
Barre Town	3,478	5,975,441	87.43	14.27	6,834,530
Berlin	1,407	4,288,167	105.33	16.11	4,071,030
Cabot	862	1,537,828	100.37	14.32	1,532,130
Calais	961	1,836,777	91.73	16.08	2,002,360
Duxbury	698	1,526,955	98.07	16.60	1,557,070
East Montpelier	1,163	2,930,448	98.98	13.57	2,960,670
Fayston	1,147	3,668,694	105.84	8.06	3,466,240
Marshfield	800	1,168,768	87.68	15.98	1,333,050
Middlesex	901	1,953,758	95.61	10.97	2,043,370
Montpelier	2,917	8,142,983	97.92	8.69	8,315,700
Moretown	872	2,204,019	102.94	6.72	2,140,980
Northfield	1,919	2,724,107	83.58	21.56	3,259,180
Plainfield	586	1,127,927	98.04	11.43	1,150,500
Roxbury	589	730,245	107.80	11.80	677,430
Waitsfield	1,076	3,670,724	107.07	12.60	3,428,250
Warren	3,220	6,975,196	101.76	13.32	6,854,370
Waterbury	2,176	7,066,093	103.73	9.41	6,811,690
Woodbury	849	1,283,018	102.61	16.08	1,250,440
Worcester	471	895,867	99.05	13.11	904,430
County Totals	29,200	64,521,576			65,292,830

**Equalized Education Grand List
Effective January 1, 2014**

Windham

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Athens	257	371,756	114.56	9.74	324,510
Brattleboro	4,298	10,902,850	100.53	12.47	10,844,920
Brookline	335	696,305	104.49	10.01	666,360
Dover	3,427	9,465,875	101.55	11.99	9,321,070
Dummerston	998	2,616,169	98.80	11.22	2,648,070
Grafton	613	1,610,747	109.72	17.56	1,468,100
Guilford	1,101	2,062,397	92.37	17.78	2,232,810
Halifax	638	1,295,606	101.12	19.41	1,281,310
Jamaica	1,293	2,771,925	110.72	17.49	2,503,580
Londonderry	1,565	4,194,269	104.45	15.40	4,015,690
Marlboro	647	1,488,136	94.16	15.89	1,580,450
Newfane	1,327	2,810,233	102.26	22.02	2,748,030
Putney	1,008	2,243,734	99.70	17.33	2,250,450
Rockingham	2,119	4,626,935	104.05	12.97	4,446,890
Somerset	34	140,084	94.70	19.32	147,930
Stratton	1,585	7,802,644	98.40	7.08	7,929,890
Townshend	1,014	1,777,929	103.31	14.21	1,720,930
Vernon	886	3,214,859	113.09	17.17	2,842,640
Wardsboro	1,026	1,725,628	104.74	15.05	1,647,520
Westminster	1,554	2,817,752	100.85	11.28	2,794,110
Whitingham	1,165	2,879,383	110.18	13.29	2,613,240
Wilmington	3,023	6,536,412	106.24	16.67	6,152,420
Windham	524	940,845	95.66	21.59	983,580
County Totals	30,437	74,992,473			73,164,500

**Equalized Education Grand List
Effective January 1, 2014**

Windsor

Town Name	Total Taxable Parcel Count	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Andover	550	1,649,820	120.62	13.25	1,367,740
Baltimore	111	194,424	103.64	4.11	187,600
Barnard	822	2,880,002	95.83	9.84	3,005,210
Bethel	1,125	1,955,795	113.67	13.55	1,720,610
Bridgewater	737	1,755,974	92.94	13.24	1,889,270
Cavendish	1,151	2,708,201	107.62	14.27	2,516,510
Chester	1,824	4,191,513	102.69	15.28	4,081,830
Hartford	5,441	13,293,851	102.58	12.04	12,959,490
Hartland	1,565	4,238,881	107.07	14.72	3,959,150
Ludlow	3,445	13,217,403	98.92	12.71	13,361,120
Norwich	1,550	6,950,653	99.33	5.45	6,997,480
Plymouth	1,173	2,787,805	102.70	10.36	2,714,460
Pomfret	597	2,424,250	111.28	18.58	2,178,550
Reading	518	1,380,786	102.90	3.52	1,341,870
Rochester	934	1,613,409	106.99	18.89	1,508,030
Royalton	1,287	2,545,950	101.34	14.54	2,512,350
Sharon	763	1,539,190	102.75	7.38	1,497,990
Springfield	3,778	6,401,695	109.88	13.81	5,826,170
Stockbridge	769	1,100,018	99.23	13.03	1,108,610
Weathersfield	1,608	2,833,431	100.00	18.52	2,833,510
West Windsor	887	2,627,252	98.69	9.71	2,662,040
Weston	634	1,987,657	92.09	13.49	2,158,470
Windsor	1,349	2,454,237	105.39	10.35	2,328,820
Woodstock	1,897	8,629,881	98.99	15.45	8,717,750
County Totals	34,515	91,362,078			89,434,630

STATE TOTALS:

322,668

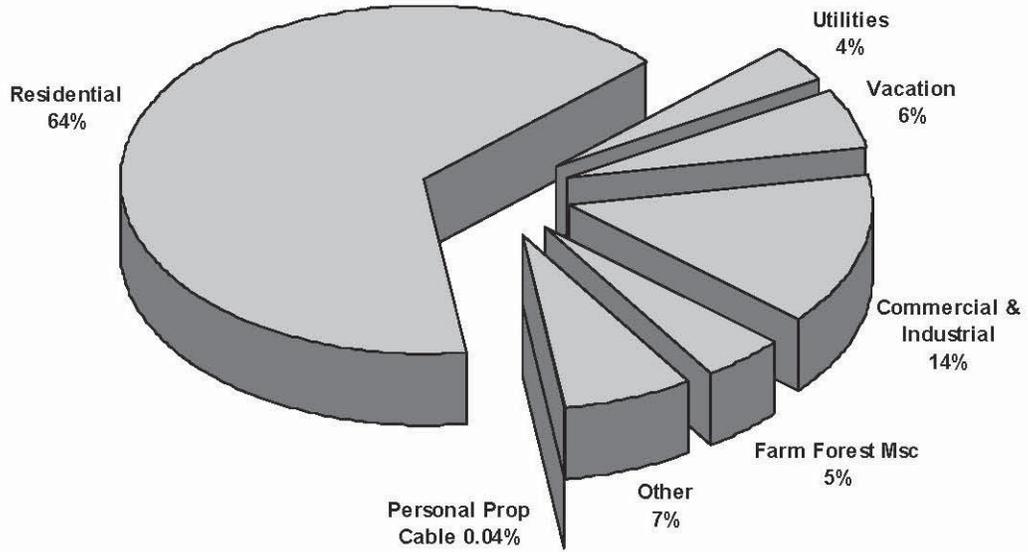
785,645,453

781,332,030

2013 Summary of Listed Values and Equalized Education Values by Category

Category	Property Count	Listed Value	Equalized Values
R1	149,433	33,226,334,141	33,163,037,859
R2	51,081	16,900,054,693	16,477,527,066
MHU	10,493	271,970,630	257,489,456
MHL	10,459	1,064,431,667	1,033,077,417
S1	13,989	3,008,648,307	2,976,224,778
S2	7,193	1,493,719,161	1,423,035,744
COMM	14,722	8,439,336,213	8,613,726,051
CMA	2,014	1,136,163,025	1,238,452,287
IND	887	1,171,532,795	1,187,681,853
UE	785	2,656,353,114	2,691,443,118
UO	161	133,917,815	136,567,286
FRM	2,709	882,545,631	867,737,601
OTH	21,386	5,319,555,149	5,249,676,680
WOOD	8,015	605,348,690	588,358,372
MISC	29,341	2,161,370,570	2,135,904,175
CABLE		93,263,363	93,263,363
INVENTORY		Exempt	Exempt
MACH and EQUIP		Exempt	Exempt
STATE TOTALS:	322,668	78,564,544,964	78,133,203,107

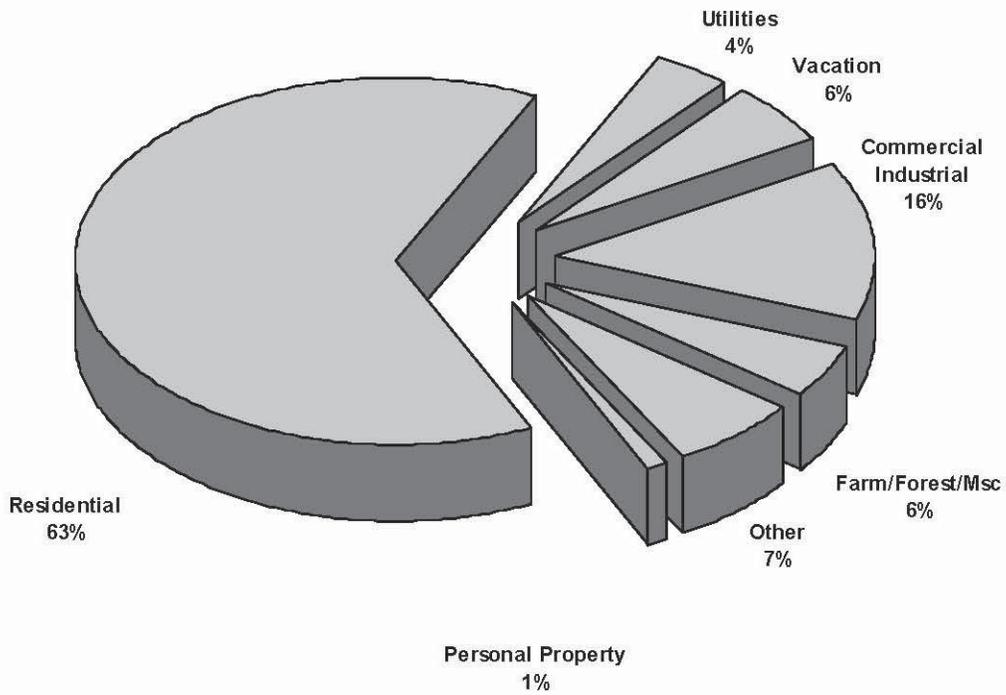
2013 Summary of Education Equalized Values



2013 Summary of Listed Values and Equalized Municipal Values by Category

Category	Property Count	Listed Value	Equalized Values
R1	149,433	33,180,410,603	33,117,529,741
R2	51,081	16,876,705,850	16,454,666,787
MHU	10,493	270,635,211	256,233,814
MHL	10,459	1,060,832,467	1,029,547,814
S1	13,989	3,008,398,507	2,975,963,660
S2	7,193	1,492,797,761	1,422,114,620
COMM	14,722	8,496,962,105	8,670,088,837
CMA	2,014	1,152,257,748	1,254,079,651
IND	887	1,170,232,684	1,186,160,908
UE	785	3,007,110,014	3,016,507,596
UO	161	134,557,015	137,162,533
FRM	2,709	871,824,725	856,819,405
OTH	21,386	5,317,022,358	5,247,061,934
WOOD	8,015	603,688,090	586,771,547
MISC	29,341	2,202,679,123	2,174,759,017
CABLE		36,742,955	36,742,955
INVENTORY		117,240,514	117,240,514
MACH and EQUIP		805,196,016	805,196,016
STATE TOTALS:	322,668	79,805,293,746	79,344,647,350

2013 Summary of Municipal Equalized Values



Statutory Exemptions

The following report contains 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; and the Red Cross, Boy and Girl Scout organizations. Also covered under this statute are 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 are to list the statutorily exempt properties in the grand list using a fair market value assessment. Determining the market value of exempt property is often difficult. Most exempt properties have a specific public use (independent of the land) which may result in relatively little marketable value if offered publicly for sale therefore it is difficult to determine the appropriate value. This report is not reflective of all exempt properties.

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Addison

Town Name	Parcel Count	Total Value
Addison	21	7,599,700
Bridport	14	4,676,200
Bristol	91	33,268,000
Cornwall	14	4,998,000
Ferrisburgh	27	130,400
Goshen	5	916,700
Granville	8	342,300
Hancock	9	923,400
Leicester	12	763,900
Lincoln	18	5,031,800
Middlebury	186	417,540,200
Monkton	27	1,131,600
New Haven	22	700
Orwell	23	4,374,910
Panton	10	3,805,900
Ripton	26	41,018,100
Salisbury	14	4,296,800
Shoreham	32	4,881,500
Starksboro	36	4,450,100
Vergennes	11	164,300
Waltham	3	0
Weybridge	13	2,185,600
Whiting	10	10,700
County Totals	632	\$542,510,810

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
 Bennington

Town Name	Parcel Count	Total Value
Arlington	33	19,290,400
Bennington	145	130,389,200
Dorset	45	18,923,600
Glastenbury	0	0
Landgrove	20	2,633,400
Manchester	68	57,249,020
North Bennington	24	2,325,500
Peru	16	4,827,500
Pownal	48	12,098,600
Readsboro	54	13,189,100
Rupert	19	10,447,100
Sandgate	7	0
Searsburg	1	0
Shaftsbury	13	2,313,400
Shaftsbury ID	2	0
Stamford	32	4,261,400
Sunderland	16	1,456,800
Winhall	93	31,886,000
Woodford	25	166,000
County Totals	661	\$311,457,020

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
 Caledonia

Town Name	Parcel Count	Total Value
Barnet	38	9,853,900
Burke	22	9,551,600
Danville	42	11,775,136
Groton	25	2,019,100
Hardwick	61	21,081,600
Kirby	5	179,700
Lyndon	101	40,289,300
Newark	4	806,400
Peacham	23	3,283,300
Ryegate	17	1,391,100
Sheffield	10	728,300
St. Johnsbury	150	105,056,980
Stannard	1	0
Sutton	11	3,584,800
Walden	10	2,222,600
Waterford	6	0
Wheelock	8	814,700
County Totals	534	\$212,638,516

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Chittenden

Town Name	Parcel Count	Total Value
Bolton	6	3,388,800
Buels Gore	0	0
Burlington	406	1,660,951,300
Charlotte	26	10,412,800
Colchester	158	167,506,900
Essex Jct.	52	95,299,400
Essex Town	79	65,567,300
Hinesburg	41	13,030,100
Huntington	14	3,286,100
Jericho	32	16,107,200
Jericho ID	13	4,619,500
Milton	58	23,161,690
Richmond	27	6,480,400
Shelburne	79	116,704,500
South Burlington	54	38,554,200
St. George	6	837,200
Underhill	31	14,539,100
Underhill ID	8	1,733,100
Westford	23	5,705,800
Williston	102	38,067,230
Winooski	39	23,307,800
County Totals	1,254	\$2,309,260,420

2013 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	39	1,697,700
Brunswick	15	1,748,100
Canaan	33	4,824,600
Concord	26	4,392,000
East Haven	11	1,351,200
Ferdinand	3	1,311,200
Granby	9	840,500
Guildhall	15	1,434,200
Lemington	0	0
Lewis	3	4,538,400
Lunenburg	27	7,446,200
Maidstone	4	307,200
Norton	9	1,072,700
Victory	10	406,800
Warners Grant	0	0
Warren Gore	0	0
County Totals	221	\$33,720,800

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Franklin

Town Name	Parcel Count	Total Value
Bakersfield	18	4,289,900
Berkshire	14	530,900
Enosburgh	60	1,775,300
Fairfax	38	12,472,300
Fairfield	29	327,750
Fletcher	18	2,613,000
Franklin	17	0
Georgia	33	10,769,000
Highgate	39	36,201,500
Montgomery	24	448,200
Richford	58	40,371,800
Sheldon	34	0
St. Albans City	63	5,462,300
St. Albans Town	12	12,951,800
Swanton	72	7,117,100
County Totals	529	\$135,330,850

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Grand Isle

Town Name	Parcel Count	Total Value
Alburgh	41	965,000
Grand Isle	24	9,515,300
Isle LaMotte	20	4,603,300
North Hero	20	12,111,500
South Hero	23	1,115,800
County Totals	128	\$28,310,900

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Lamoille

Town Name	Parcel Count	Total Value
Belvidere	10	0
Cambridge	46	28,224,000
Eden	21	5,514,470
Elmore	7	1,691,700
Hyde Park	32	3,585,100
Johnson	44	2,375,000
Morristown	72	39,249,100
Stowe	58	34,780,000
Waterville	9	5,570,700
Wolcott	26	5,157,700
County Totals	325	\$126,147,770

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Orange

Town Name	Parcel Count	Total Value
Bradford	46	15,282,200
Braintree	14	288,800
Brookfield	20	1,226,900
Chelsea	25	1,337,300
Corinth	22	1,653,700
Fairlee	22	12,508,800
Newbury	44	5,529,700
Orange	17	5,132,400
Randolph	84	15,974,900
Strafford	17	1,185,000
Thetford	49	13,149,270
Topsham	7	461,600
Tunbridge	15	7,609,600
Vershire	8	4,570,700
Washington	22	4,039,900
Wells River	19	2,264,500
West Fairlee	21	524,600
Williamstown	31	8,500,300
County Totals	483	\$101,240,170

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
 Orleans

Town Name	Parcel Count	Total Value
Albany	13	4,057,400
Barton	24	13,751,000
Brownington	15	3,728,300
Charleston	19	3,047,300
Coventry	16	58,600
Craftsbury	41	6,564,600
Derby	60	33,030,600
Glover	21	3,906,000
Greensboro	15	2,832,900
Holland	6	866,100
Irasburg	20	1,116,800
Jay	19	4,192,600
Lowell	18	3,279,200
Morgan	15	818,500
Newport City	69	41,099,700
Newport Town	17	3,005,000
Orleans ID	14	6,115,800
Troy	46	4,743,700
Westfield	12	1,140,500
Westmore	11	3,065,100
County Totals	471	\$140,419,700

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Rutland

Town Name	Parcel Count	Total Value
Benson	13	5,083,400
Brandon	47	25,803,600
Castleton	47	72,847,700
Chittenden	27	27,699,700
Clarendon	22	8,960,300
Danby	27	467,800
Fair Haven	54	31,734,900
Hubbardton	14	867,200
Ira	8	875,300
Killington	17	188,450
Mendon	29	3,894,300
Middletown Springs	12	2,320,200
Mount Holly	17	2,557,001
Mount Tabor	6	242,000
Pawlet	19	5,711,980
Pittsfield	9	1,369,900
Pittsford	35	11,321,600
Poultney	29	78,839,800
Proctor	38	18,917,700
Rutland City	202	283,673,058
Rutland Town	31	8,564,000
Shrewsbury	17	5,353,200
Sudbury	10	1,076,000
Tinmouth	7	1,496,200
Wallingford	33	12,184,800
Wells	14	2,185,600
West Haven	10	520,800
West Rutland	47	13,997,000
County Totals	841	\$628,753,489

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Washington

Town Name	Parcel Count	Total Value
Barre City	175	149,420,710
Barre Town	134	92,505,500
Berlin	57	103,479,600
Cabot	27	363,100
Calais	20	2,348,400
Duxbury	16	22,780,300
East Montpelier	29	2,847,000
Fayston	19	6,946,300
Marshfield	32	10,221,300
Middlesex	17	5,512,000
Montpelier	59	66,272,000
Moretown	23	2,286,400
Northfield	104	167,518,339
Plainfield	29	12,170,400
Roxbury	9	367,500
Waitsfield	36	9,950,900
Warren	42	6,220,600
Waterbury	43	18,865,800
Woodbury	15	0
Worcester	13	3,413,500
County Totals	899	\$683,489,649

2013 Statutory Exemptions
Statewide Grand List Count and Total Value
Windham

Town Name	Parcel Count	Total Value
Athens	10	1,306,900
Brattleboro	216	191,828,166
Brookline	8	387,840
Dover	30	13,762,650
Dummerston	21	6,934,200
Grafton	11	4,044,800
Guilford	12	654,710
Halifax	18	2,256,500
Jamaica	24	3,817,938
Londonderry	29	5,148,700
Marlboro	17	3,698,500
Newfane	36	8,492,800
Putney	43	30,974,025
Rockingham	88	47,616,400
Somerset	0	0
Stratton	15	21,456,900
Townshend	40	22,017,300
Vernon	24	209,800
Wardsboro	25	4,357,800
Westminster	27	50,846,500
Whitingham	21	6,193,600
Wilmington	80	4,243,300
Windham	12	1,731,200
County Totals	807	\$431,980,529

2013 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	34	4,180,710
Bethel	52	9,882,000
Bridgewater	17	3,264,200
Cavendish	28	6,975,635
Chester	45	28,157,700
Hartford	176	105,235,700
Hartland	35	5,007,500
Ludlow	43	17,370,700
Norwich	52	27,071,000
Plymouth	10	2,790,890
Pomfret	14	4,266,600
Reading	23	5,680,600
Rochester	27	156,600
Royalton	40	10,318,000
Sharon	22	1,616,786
Springfield	116	116,895,669
Stockbridge	19	1,010,400
Weathersfield	32	6,740,500
West Windsor	21	7,771,100
Weston	18	6,536,880
Windsor	42	3,190,143
Woodstock	70	54,729,000
County Totals	958	\$431,356,513

STATE TOTALS: 8,743 \$6,116,617,136

Property Tax Adjustment Credits

Many Vermont property owners receive assistance paying the property taxes on their primary residence in the form of a property tax adjustment credit paid for by the State. Vermont towns and cities levied property taxes totaling about \$1.522 billion in fiscal year 2014. While this represents total property tax levied it is important to understand that this is total property taxes without consideration of the amount of assistance that Vermont homeowners received from the State in the form of property tax adjustments. Below is a Table that summarizes from fiscal year 2008 to 2014 the amount of property taxes that were actually paid for with State property tax adjustments credits. In fiscal year 2014, adjustments to homeowners totaled about \$158 million or about 10.4 percent of total property taxes levied by the State and municipal governments.

The report on the following pages breaks out the amount of property tax adjustments credits paid by the State to homeowners by Vermont municipality and county.

Fiscal Year	School Prop Tax Adjustment	Circuit Breaker	Renter Rebate	Total	% Change
FY08	\$114,675,634	\$15,971,405	\$6,924,340	\$137,537,380	
FY09	\$115,395,480	\$16,973,707	\$7,238,621	\$139,607,808	1.51%
FY10	\$135,850,961	\$18,968,027	\$8,113,487	\$162,932,475	16.71%
FY11	\$145,309,090	\$20,321,655	\$8,815,405	\$174,446,149	7.07%
FY12	\$142,955,566	\$19,937,335	\$8,609,210	\$171,502,111	-1.69%
FY13	\$134,703,320	\$19,327,021	\$8,748,066	\$162,778,407	-5.09%
FY14	\$137,532,417	\$20,821,834	\$8,688,163	\$167,042,415	2.62%

Tax Year 2012 Property Tax Reduction Payment Summary¹

Addison County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Addison	422	294	390,337	1,328	57	26,890	472	69.7%
Bridport	344	249	375,270	1,507	93	40,118	431	72.4%
Bristol	1,026	733	857,688	1,170	267	162,678	609	71.4%
Cornwall	373	209	465,970	2,230	77	34,560	449	56.0%
Ferrisburgh	828	541	905,126	1,673	102	27,954	274	65.3%
Goshen	65	42	41,645	992	27	18,887	700	64.6%
Granville	103	67	46,272	691	16	7,939	496	65.0%
Hancock	116	70	56,869	812	39	28,188	723	60.3%
Leicester	351	256	332,760	1,300	42	10,819	258	72.9%
Lincoln	422	294	473,269	1,610	130	97,219	748	69.7%
Middlebury	1,582	1,025	1,550,551	1,513	389	341,238	877	64.8%
Monkton	637	409	583,277	1,426	73	22,185	304	64.2%
New Haven	551	373	569,313	1,526	117	52,821	451	67.7%
Orwell	401	299	339,964	1,137	106	49,292	465	74.6%
Panton	202	143	223,699	1,564	51	34,895	684	70.8%
Ripton	187	119	143,425	1,205	21	5,911	281	63.6%
Salisbury	348	241	383,272	1,590	44	12,950	294	69.3%
Shoreham	386	275	377,952	1,374	94	45,809	487	71.2%
Starksboro	560	388	463,955	1,196	95	29,824	314	69.3%
Vergennes	631	470	469,530	999	160	74,011	463	74.5%
Waltham	163	90	104,625	1,163	24	7,242	302	55.2%
Weybridge	271	155	332,990	2,148	57	26,844	471	57.2%
Whiting	119	91	97,539	1,072	37	21,209	573	76.5%
Total	10,088	6,833	9,585,298	1,403	2,118	1,179,484	557	67.7%

Notes:

1. Property Tax Adjustments are applied for at the same time as Personal Income Tax returns for Tax Year 2012 and are applied to Fiscal Year 2014 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 residential for the 2014 Fiscal Year by October 15, 2013. This column reports number of homestead declarations.

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."

Bennington County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Arlington	727	520	868,767	1,671	118	30,589	259	71.5%
Bennington	3,220	2,173	1,778,603	819	999	586,211	587	67.5%
Dorset	625	377	910,946	2,416	81	25,487	315	60.3%
Glastenbury	2 *		0		0	0		
Landgrove	52	29	82,280	2,837	8	3,542	443	55.8%
Manchester	1,132	697	1,684,620	2,417	156	53,132	341	61.6%
N. Bennington	245	134	118,709	886	57	40,785	716	54.7%
Peru	131	81	190,706	2,354	23	5,379	234	61.8%
Pownal	1,002	692	603,858	873	158	52,844	334	69.1%
Readsboro	244	156	94,797	608	74	53,948	729	63.9%
Rupert	229	166	254,557	1,533	49	23,420	478	72.5%
Sandgate	123	96	123,014	1,281	34	12,896	379	78.0%
Searsburg	41	30	16,587	553	11	3,705	337	73.2%
Shaftbury ID	224	154	185,845	1,207	29	8,180	282	68.8%
Shaftsbury	980	635	723,772	1,140	126	35,163	279	64.8%
Stamford	302	186	172,834	929	69	35,078	508	61.6%
Sunderland	344	225	320,823	1,426	45	9,353	208	65.4%
Winhall	252	152	412,218	2,712	54	18,687	346	60.3%
Woodford	117	83	74,507	898	*			70.9%
Total	9,992	6,586	8,617,441	1,308	2,091	998,399	477	65.9%

Caledonia County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Barnet	542	358	409,844	1,145	135	55,480	411	66.1%
Burke	513	367	413,162	1,126	81	23,435	289	71.5%
Danville	775	536	571,529	1,066	136	50,114	368	69.2%
Groton	310	214	188,831	882	55	15,179	276	69.0%
Hardwick	856	581	405,259	698	312	211,782	679	67.9%
Kirby	169	106	118,873	1,121	30	10,125	337	62.7%
Lyndon	1,395	950	702,609	740	329	140,348	427	68.1%
Newark	205	150	143,826	959	56	17,569	314	73.2%
Peacham	259	172	246,577	1,434	47	15,865	338	66.4%
Ryegate	390	287	279,707	975	103	40,355	392	73.6%
Sheffield	210	136	85,327	627	10	1,334	133	64.8%
St. Johnsbury	1,647	1,028	707,446	688	477	257,153	539	62.4%
Stannard	70	43	30,950	720	26	18,974	730	61.4%
Sutton	325	220	171,589	780	97	35,428	365	67.7%
Walden	325	231	210,908	913	80	27,934	349	71.1%
Waterford	460	315	451,918	1,435	60	15,735	262	68.5%
Wheelock	251	177	130,886	739	96	49,940	520	70.5%
Total	8,702	5,871	5,269,243	898	2,130	986,750	463	67.5%

Chittenden County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Bolton	387	238	261,448	1,099	51	15,981	313	61.5%
Buel's Gore	6 *		0		0	0		
Burlington	6,069	3,855	6,293,308	1,633	1,402	1,070,214	763	63.5%
Charlotte	1,162	481	1,369,960	2,848	45	9,504	211	41.4%
Colchester	4,411	2,592	3,444,939	1,329	652	366,781	563	58.8%
Essex Junction	2,583	1,658	2,373,988	1,432	464	327,593	706	64.2%
Essex Town	3,234	1,838	2,876,880	1,565	405	166,533	411	56.8%
Hinesburg	1,425	845	1,104,103	1,307	197	84,018	426	59.3%
Huntington	644	406	533,302	1,314	120	62,426	520	63.0%
Jericho	1,275	659	938,538	1,424	129	52,099	404	51.7%
Jericho ID	357	185	274,088	1,482	31	15,464	499	51.8%
Milton	3,167	2,206	2,576,781	1,168	420	168,867	402	69.7%
Richmond	1,261	664	973,131	1,466	171	122,277	715	52.7%
Shelburne	2,109	932	1,934,304	2,075	222	100,033	451	44.2%
South Burlington	4,995	2,918	5,021,788	1,721	651	271,383	417	58.4%
St. George	209	123	168,912	1,373	12	2,947	246	58.9%
Underhill ID	198	118	161,521	1,369	29	12,685	437	59.6%
Underhill Town	812	437	683,280	1,564	93	42,417	456	53.8%
Westford	666	392	495,655	1,264	96	47,631	496	58.9%
Williston	2,809	1,483	2,531,903	1,707	91	24,936	274	52.8%
Winooski	1,101	833	962,226	1,155	354	394,266	1,114	75.7%
Total	38,880	22,863	34,980,054	1,530	5,635	3,358,055	596	58.8%

Essex County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Averill	11	7	6,020	860	*	0		63.6%
Avery's Gore	0							
Bloomfield	90	68	37,776	556		2,914	265	75.6%
Brighton	345	265	214,654	810	107	42,131	394	76.8%
Brunswick	37	28	16,088	575	*	0		75.7%
Canaan	323	215	119,726	557	79	23,514	298	66.6%
Concord	391	266	195,446	735	77	23,493	305	68.0%
East Haven	102	67	22,482	336	10	2,840	284	65.7%
Ferdinand	11	7	2,710	387	0	0		63.6%
Granby	29	20	9,749	487	*	0		69.0%
Guildhall	101	71	42,185	594	19	5,098	268	70.3%
Lemington	45	30	19,030	634	*	0		66.7%
Lewis	0							
Lunenburg	395	285	137,582	483	126	43,681	347	72.2%
Maidstone	69	55	75,279	1,369	7	1,461	209	79.7%
Norton	63	50	30,563	611	7	2,305	329	79.4%
Victory	36	31	16,552	534	6	605	101	86.1%
Warner's Grant	0							
Warren's Gore	2	*	0		0	0		
Total	2,050	1,465	945,843	646	449	148,043	330	71.5%

Franklin County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Bakersfield	427	296	249,754	844	57	14,881	261	69.3%
Berkshire	456	309	232,588	753	85	30,903	364	67.8%
Enosburg	700	442	306,474	693	194	95,089	490	63.1%
Fairfax	1,412	903	937,045	1,038	111	39,922	360	64.0%
Fairfield	566	357	359,072	1,006	127	59,900	472	63.1%
Fletcher	436	303	328,365	1,084	83	32,412	391	69.5%
Franklin	435	305	292,124	958	20	4,299	215	70.1%
Georgia	1,441	980	1,158,113	1,182	82	24,329	297	68.0%
Highgate	1,048	744	632,423	850	56	10,360	185	71.0%
Montgomery	383	286	254,164	889	55	14,302	260	74.7%
Richford	586	394	206,617	524	168	75,188	448	67.2%
Sheldon	608	417	370,134	888	52	17,490	336	68.6%
St. Albans City	1,353	893	744,261	833	426	232,255	545	66.0%
St. Albans Town	1,885	1,232	1,462,855	1,187	228	76,248	334	65.4%
Swanton	1,866	1,307	1,096,349	839	246	100,125	407	70.0%
Total	13,602	9,168	8,630,337	941	1,990	827,702	416	67.4%

Grand Isle County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Alburg	621	427	505,164	1,183	105	33,817	322	68.8%
Grand Isle	649	426	724,415	1,701	45	13,117	291	65.6%
Isle La Motte	182	135	184,143	1,364	35	8,378	239	74.2%
North Hero	336	215	415,278	1,932	28	7,731	276	64.0%
South Hero	558	315	707,577	2,246	56	27,352	488	56.5%
Total	2,346	1,518	2,536,577	1,671	269	90,395	336	64.7%

Lamoille County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Belvidere	110	68	58,927	867	26	7,987	307	61.8%
Cambridge	996	666	826,253	1,241	111	31,828	287	66.9%
Eden	404	295	286,089	970	97	31,488	325	73.0%
Elmore	318	186	213,237	1,146	57	19,451	341	58.5%
Hyde Park	947	662	645,651	975	265	134,213	506	69.9%
Johnson	696	458	380,912	832	192	80,363	419	65.8%
Morristown	1,380	962	1,163,593	1,210	421	277,423	659	69.7%
Stowe	1,158	576	1,561,897	2,712	183	104,911	573	49.7%
Waterville	220	149	171,823	1,153	55	20,424	371	67.7%
Wolcott	511	385	391,851	1,018	154	68,917	448	75.3%
Total	6,740	4,407	5,700,233	1,293	1,561	777,004	498	65.4%

Orange County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Bradford	736	506	512,336	1,013	223	115,723	519	68.8%
Braintree	419	282	232,385	824	110	49,018	446	67.3%
Brookfield	419	283	338,975	1,198	91	33,223	365	67.5%
Chelsea	382	282	285,140	1,011	110	39,599	360	73.8%
Corinth	448	313	319,082	1,019	136	64,110	471	69.9%
Fairlee	294	211	349,307	1,655	53	17,103	323	71.8%
Newbury	577	404	401,613	994	130	53,040	408	70.0%
Orange	381	276	252,842	916	84	25,454	303	72.4%
Randolph	1,205	749	722,137	964	350	274,297	784	62.2%
Strafford	382	238	403,667	1,696	91	60,588	666	62.3%
Thetford	915	583	1,101,872	1,890	217	114,620	528	63.7%
Topsham	388	275	210,912	767	131	59,847	457	70.9%
Tunbridge	437	321	368,313	1,147	97	35,436	365	73.5%
Vershire	225	154	160,849	1,044	95	56,133	591	68.4%
Washington	351	259	267,842	1,034	77	30,963	402	73.8%
Wells River	83	63	54,209	860	34	30,465	896	75.9%
West Fairlee	202	136	150,189	1,104	70	41,590	594	67.3%
Williamstown	1,049	691	558,846	809	155	51,339	331	65.9%
Total	8,893	6,026	6,690,515	1,110	2,254	1,152,549	511	67.8%

Orleans County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Albany	311	241	234,235	972	100	36,953	370	77.5%
Barton	569	389	211,215	543	153	67,899	444	68.4%
Brownington	329	253	161,893	640	86	33,899	394	76.9%
Charleston	354	252	165,469	657	72	20,781	289	71.2%
Coventry	354	252	196,450	780	17	874	51	71.2%
Craftsbury	376	275	391,466	1,424	129	46,047	357	73.1%
Derby	1,481	1,027	946,399	922	187	53,920	288	69.3%
Glover	370	262	218,816	835	82	29,285	357	70.8%
Greensboro	260	182	248,967	1,368	80	34,707	434	70.0%
Holland	230	150	86,959	580	53	20,312	383	65.2%
Irasburg	383	282	217,345	771	49	15,455	315	73.6%
Jay	153	105	114,951	1,095	22	5,938	270	68.6%
Lowell	258	193	140,200	726	57	18,948	332	74.8%
Morgan	241	172	221,011	1,285	35	10,527	301	71.4%
Newport City	1,010	626	399,828	639	332	229,391	691	62.0%
Newport Town	519	375	431,064	1,150	116	37,355	322	72.3%
Orleans	233	140	63,478	453	88	55,232	628	60.1%
Troy	497	356	253,563	712	134	49,898	372	71.6%
Westfield	190	138	142,369	1,032	55	24,966	454	72.6%
Westmore	151	106	141,592	1,336	35	13,170	376	70.2%
Total	8,269	5,776	4,987,271	863	1,882	805,558	428	69.9%

Rutland County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Benson	287	194	167,347	863	70	31,000	443	67.6%
Brandon	1,142	779	719,202	923	308	174,698	567	68.2%
Castleton	1,091	707	829,742	1,174	138	45,996	333	64.8%
Chittenden	410	241	327,658	1,360	66	27,986	424	58.8%
Clarendon	803	565	608,597	1,077	150	51,937	346	70.4%
Danby	398	243	245,752	1,011	88	33,347	379	61.1%
Fair Haven	710	464	327,421	706	250	139,517	558	65.4%
Hubbardton	243	171	177,103	1,036	73	40,809	559	70.4%
Ira	143	96	108,262	1,128	13	4,382	337	67.1%
Killington	273	180	427,629	2,376	42	18,187	433	65.9%
Mendon	358	203	258,922	1,275	45	25,412	565	56.7%
Middletown Spri	269	200	313,094	1,565	86	46,897	545	74.3%
Mt. Holly	433	309	546,743	1,769	93	29,169	314	71.4%
Mt. Tabor	59	45	51,922	1,154 *		0		76.3%
Pawlet	422	292	397,359	1,361	83	28,477	343	69.2%
Pittsfield	152	108	179,834	1,665	47	30,316	645	71.1%
Pittsford	921	612	674,243	1,102	184	74,612	406	66.4%
Poultney	799	546	606,422	1,111	195	73,493	377	68.3%
Proctor	513	290	215,197	742	160	106,173	664	56.5%
Rutland City	3,651	2,262	1,646,974	728	1,245	1,087,549	874	62.0%
Rutland Town	1,271	797	1,143,443	1,435	53	11,097	209	62.7%
Shrewsbury	387	208	187,380	901	54	19,556	362	53.7%
Sudbury	201	134	179,993	1,343	17	4,523	266	66.7%
Tinmouth	189	139	202,825	1,459	60	34,673	578	73.5%
Wallingford	684	442	520,661	1,178	111	29,352	264	64.6%
Wells	383	266	270,820	1,018	56	14,953	267	69.5%
West Haven	90	64	62,399	975	22	10,244	466	71.1%
West Rutland	681	439	337,992	770	179	69,602	389	64.5%
Total	16,963	10,996	11,734,938	1,067	3,888	2,263,957	582	64.8%

Washington County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Barre City	1,821	1,129	663,427	588	671	753,819	1,123	62.0%
Barre Town	2,668	1,606	1,296,387	807	539	268,280	498	60.2%
Berlin	778	505	612,465	1,213	149	57,274	384	64.9%
Cabot	458	316	369,650	1,170	188	103,550	551	69.0%
Calais	561	391	535,777	1,370	175	105,425	602	69.7%
Duxbury	434	283	372,257	1,315	61	21,841	358	65.2%
East Montpelier	864	552	819,004	1,484	162	86,889	536	63.9%
Fayston	426	250	536,119	2,144	30	8,236	275	58.7%
Marshfield	492	332	335,566	1,011	107	41,683	390	67.5%
Middlesex	610	355	459,048	1,293	88	32,039	364	58.2%
Montpelier	1,979	1,230	1,398,513	1,137	502	565,894	1,127	62.2%
Moretown	509	322	489,856	1,521	36	8,671	241	63.3%
Northfield	1,145	645	495,849	769	290	182,268	629	56.3%
Plainfield	379	243	259,272	1,067	103	57,570	559	64.1%
Roxbury	227	154	154,242	1,002	58	32,499	560	67.8%
Waitsfield	539	340	638,034	1,877	79	30,039	380	63.1%
Warren	511	322	660,082	2,050	75	27,196	363	63.0%
Waterbury	1,429	833	1,226,802	1,473	170	68,478	403	58.3%
Woodbury	327	218	263,099	1,207	85	24,111	284	66.7%
Worcester	305	203	239,426	1,179	72	27,777	386	66.6%
Total	16,462	10,229	11,824,878	1,156	3,640	2,503,539	688	62.1%

Windham County								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Athens	124	91	96,716	1,063	59	62,554	1,060	73.4%
Brattleboro	2,576	1,711	2,070,939	1,210	815	1,037,772	1,273	66.4%
Brookline	161	126	186,479	1,480	22	4,803	218	78.3%
Dover	402	300	572,447	1,908	99	42,915	433	74.6%
Dummerston	635	415	644,804	1,554	86	19,802	230	65.4%
Grafton	216	152	263,190	1,732	64	51,069	798	70.4%
Guilford	661	441	661,268	1,499	176	96,397	548	66.7%
Halifax	267	204	243,769	1,195	108	68,598	635	76.4%
Jamaica	283	215	303,677	1,412	70	22,396	320	76.0%
Londonderry	517	340	521,164	1,533	63	13,448	213	65.8%
Marlboro	285	199	302,816	1,522	44	13,906	316	69.8%
Newfane	571	420	622,710	1,483	130	48,985	377	73.6%
Putney	563	372	576,257	1,549	154	70,895	460	66.1%
Rockingham	1,165	755	709,612	940	449	439,883	980	64.8%
Somerset	3	*	0	0	0	0	0	
Stratton	83	48	93,069	1,939	9	1,226	136	57.8%
Townshend	371	289	493,368	1,707	123	61,843	503	77.9%
Vernon	621	314	216,273	689	116	38,931	336	50.6%
Wardsboro	269	215	259,076	1,205	100	40,269	403	79.9%
Westminster	972	600	552,003	920	250	118,939	476	61.7%
Whitingham	427	321	510,788	1,591	161	104,839	651	75.2%
Wilmington	539	378	680,086	1,799	190	89,697	472	70.1%
Windham	143	113	176,392	1,561	52	24,512	471	79.0%
Total	11,854	8,019	10,756,903	1,341	3,340	2,473,678	741	67.6%

Windsor								
Town	House-sites ²	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Andover	180	137	265,940	1,941	25	7,484	299	76.1%
Baltimore	83	56	45,548	813	15	6,595	440	67.5%
Barnard	309	213	504,416	2,368	46	16,948	368	68.9%
Bethel	575	403	499,704	1,240	184	127,152	691	70.1%
Bridgewater	293	197	281,467	1,429	54	18,015	334	67.2%
Cavendish	419	295	375,544	1,273	99	32,518	328	70.4%
Chester	915	684	840,920	1,229	304	167,606	551	74.8%
Hartford	2,728	1,713	2,081,551	1,215	650	451,998	695	62.8%
Hartland	1,074	699	1,127,182	1,613	206	77,655	377	65.1%
Ludlow	564	396	772,688	1,951	113	39,440	349	70.2%
Norwich	1,021	384	1,255,741	3,270	125	102,342	819	37.6%
Plymouth	183	130	197,393	1,518	37	24,121	652	71.0%
Pomfret	287	156	378,129	2,424	49	26,187	534	54.4%
Reading	228	162	317,909	1,962	66	26,394	400	71.1%
Rochester	347	240	231,137	963	70	26,078	373	69.2%
Royalton	689	479	510,757	1,066	217	108,884	502	69.5%
Sharon	426	289	355,405	1,230	115	57,701	502	67.8%
Springfield	2,462	1,593	1,577,047	990	951	1,238,006	1,302	64.7%
Stockbridge	249	166	194,912	1,174	74	36,014	487	66.7%
Weathersfield	1,007	699	877,722	1,256	288	139,608	485	69.4%
West Windsor	389	249	368,564	1,480	57	27,746	487	64.0%
Weston	209	136	223,224	1,641	48	25,003	521	65.1%
Windsor	852	572	546,440	955	300	340,194	1,134	67.1%
Woodstock	886	549	1,434,974	2,614	198	131,208	663	62.0%
Total	16,375	10,597	15,264,316	1,440	4,291	3,254,896	759	64.7%

State Total	171,216	110,361	137,532,417	1,246	35,547	20,821,834	586	64.5%
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Notes:

1. Property Tax Adjustments are applied for at the same time as Personal Income Tax returns for Tax Year 2012 and are applied to Fiscal Year 2014 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 residential for the 2014 Fiscal Year by October 15, 2013. This column reports number of homestead declarations.

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."

Taxes and Tax Rates

The 2013 taxes and tax rates shown on the following pages are the rates for fiscal year 2014. These rates were levied against the April 1, 2013, grand lists. State education rates are set by the Commissioner of Taxes in accord with 32 V.S.A. §5402. Town rates are, for the most part, set by the selectboard in accord with 17 V.S.A. §2664.

Some towns also set a local agreement rate in accord with 32 V.S.A. §5404a(d). This rate, which is generally relatively small, is levied against the municipal grand list but raises education taxes foregone as a result of local agreements, e.g. voted exemptions, stabilization agreements, etc. Those rates are included in the “Municipal/Local Agri (Agreement) Tax Rate” column.

Both the homestead and the nonresidential rates rose again this year. The FY14 base rates were \$0.94 and \$1.44, respectively. The chart below shows the education base rates from tax year 2006 to present.

Fiscal Year	Tax Year	Homestead	Nonresidential
FY07	2006	\$ 0.95	\$ 1.44
FY08	2007	\$ 0.87	\$ 1.36
FY09	2008	\$ 0.87	\$ 1.36
FY10	2009	\$ 0.86	\$ 1.35
FY11	2010	\$ 0.86	\$ 1.35
FY12	2011	\$ 0.87	\$ 1.36
FY13	2012	\$ 0.89	\$ 1.38
FY14	2013	\$ 0.94	\$ 1.44

2013 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	1,460,597	1,066,444	772,657	1.2430	1.2811	0.3850
Bridport	1,294,200	865,448	684,137	1.6480	1.4596	0.5005
Bristol	2,874,648	1,632,664	1,737,107	1.6052	1.5642	0.6198
<i>Bristol Police Distr</i>	0	0	323,059	0	0	0.2892
Cornwall	1,973,695	902,106	712,481	1.4967	1.3647	0.3605
Ferrisburgh	3,270,786	3,374,728	1,288,750	1.2947	1.3154	0.2527
Goshen	128,247	183,311	209,783	1.1097	1.2800	0.8116
Granville	166,022	376,641	208,932	1.0905	1.4612	0.5100
Hancock	231,700	242,956	301,497	1.5036	1.3547	0.8585
Leicester	1,057,252	1,285,646	400,280	1.3844	1.3960	0.2317
Lincoln	1,525,345	903,653	956,370	1.4224	1.4242	0.5653
Middlebury	5,386,484	6,294,142	6,510,063	1.7222	1.6138	0.9109
Monkton	2,436,702	817,641	937,820	1.8420	1.7465	0.5238
New Haven	2,018,614	1,481,723	993,810	1.4022	1.3457	0.3920
Orwell	1,063,091	735,691	599,533	1.1599	1.4009	0.4162
Panton	810,825	611,923	541,624	1.3638	1.4891	0.5398
Ripton	581,934	379,024	217,849	1.6033	1.4521	0.3579
Salisbury	1,372,147	1,618,176	471,987	1.6514	1.5171	0.2490
Shoreham	1,334,664	752,357	690,079	1.5640	1.4318	0.5008
Starksboro	1,727,646	776,382	715,243	1.5611	1.5975	0.4502
Vergennes	1,488,721	1,381,415	1,387,042	1.2622	1.3769	0.6378
Waltham	476,484	142,454	174,093	1.3937	1.5187	0.4000
Weybridge	1,438,985	672,877	553,753	1.7858	1.5727	0.4491
Whiting	292,993	116,611	89,119	1.1951	1.2813	0.2651
County Totals	34,411,783	26,614,013	21,477,068			

2013 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	2,261,365	2,244,673	926,655	1.4498	1.4056	0.3000
Bennington	6,438,808	7,488,844	5,112,083	1.4055	1.5703	0.5503
<i>Downtown Improvement</i>	0	0	69,944	0	0	0.1908
<i>Benn FD Inside</i>	0	0	330,117	0	0	0.0791
<i>Benn FD Rural</i>	0	0	394,509	0	0	0.0764
<i>Old Bennington Vill</i>	0	0	76,602	0	0	0.2350
<i>Highway</i>	0	0	3,216,988	0	0	0.3570
Dorset	3,650,797	5,942,460	1,379,696	1.3612	1.3123	0.1932
<i>E Dorset Fire Dist</i>	0	0	134,020	0	0	0.0816
<i>Dorset Fire Dist</i>	0	0	233,300	0	0	0.0420
Glastenbury	6,722	52,818	5,019	0.9850	1.5090	0.1200
Landgrove	362,877	1,088,503	264,014	1.2970	1.2611	0.2310
Manchester	5,636,886	10,455,840	2,562,395	1.3910	1.3452	0.2199
<i>Manchester Village</i>	0	0	394,036	0	0	0.1240
North Bennington	560,926	498,159	398,332	1.5676	1.5702	0.5916
Peru	659,048	2,512,374	726,480	1.3492	1.2751	0.2861
Pownal	2,094,709	1,374,788	1,046,705	1.3143	1.3847	0.4025
Readsboro	334,072	726,555	860,678	0.8646	1.3245	0.9333
Rupert	688,373	1,015,766	505,672	1.0229	1.2120	0.3347
Sandgate	378,992	601,711	247,047	1.5514	1.5158	0.3880
Searsburg	67,113	393,591	212,641	1.4086	1.3627	0.6137
Shaftsbury	2,698,664	1,587,849	1,108,263	1.2038	1.3576	0.3280
Shaftsbury ID	598,874	221,506	0	1.3763	1.3785	0
Stamford	691,008	487,323	610,973	1.2359	1.4298	0.6789
Sunderland	1,035,625	1,008,451	471,666	1.1949	1.3081	0.2827
Winhall	1,300,990	9,166,302	2,380,804	1.6617	1.4842	0.3423
Woodford	214,606	480,093	110,019	1.0611	1.2858	0.1920
County Totals	29,680,455	47,347,605	23,778,658			

2013 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	1,612,513	1,919,689	1,130,134	1.4757	1.4108	0.4637
<i>Barnet FD #1</i>	0	0	478,383	0	0	0.0575
<i>Barnet FD #2</i>	0	0	8,203	0	0	0.0593
<i>Barnet FD #3</i>	0	0	5,777	0	0	0.0400
<i>Barnet FD #5</i>	0	0	5,623	0	0	0.0300
Burke	1,447,205	1,848,505	994,343	1.5076	1.4279	0.4329
Danville	2,186,501	1,829,432	1,287,792	1.3744	1.3991	0.4462
Groton	716,738	936,672	529,395	1.4312	1.3783	0.4518
Hardwick	1,593,901	995,984	1,866,444	1.5548	1.5710	1.1529
Kirby	482,857	263,309	197,640	1.3461	1.2693	0.3502
Lyndon	2,731,819	2,352,903	1,047,717	1.3845	1.4579	0.2960
<i>Lyndonville Village</i>	0	0	422,679	0	0	0.6202
<i>Highway</i>	0	0	957,003	0	0	0.3303
Newark	499,085	765,347	477,212	1.4237	1.3445	0.5195
Peacham	923,945	1,170,744	506,424	1.5610	1.4907	0.3680
<i>Peacham FD</i>	0	0	7,085	0	0	0.0800
Ryegate	945,103	962,500	706,781	1.5275	1.4710	0.5581
<i>So Ryegate Vill</i>	0	0	5,424	0	0	0.0400
<i>Ryegate FD #2</i>	0	0	5,339	0	0	0.0700
Sheffield	333,961	420,159	199,776	1.2657	1.3750	0.1987
St. Johnsbury	2,744,532	4,171,914	3,523,430	1.1098	1.3473	0.6339
<i>St. J Spec Serv Dist</i>	0	0	1,031,200	0	0	0.4119
Stannard	140,778	140,152	201,803	1.7618	1.5067	1.1670
Sutton	483,526	378,595	554,398	0.8353	0.8885	0.5562
Walden	502,734	706,686	482,515	1.5503	1.7049	0.5618
Waterford	1,500,556	1,210,923	673,630	1.6074	1.5724	0.3910
Wheelock	497,665	332,162	526,480	1.3452	1.4613	0.8884
County Totals	19,343,420	20,405,676	17,832,632			

2013 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	1,088,741	874,050	693,338	1.5501	1.4366	0.5200
Buels Gore	10,210	31,829	25,981	1.0734	1.6444	0.9000
Burlington	23,064,605	30,289,678	27,381,765	1.5257	1.6055	0.7584
Charlotte	8,905,770	4,696,422	1,567,285	1.4600	1.4050	0.1670
Colchester	15,038,636	12,655,582	11,108,980	1.3628	1.4590	0.5640
Essex Jct.	8,951,031	5,962,876	4,024,108	1.4060	1.4263	0.3835
<i>Essex Jct Village</i>	0	0	2,808,448	0	0	0.2666
<i>Village Recreation</i>	0	0	685,784	0	0	0.0651
Essex Town	12,405,865	6,577,752	6,217,895	1.4009	1.4225	0.4635
Hinesburg	5,630,781	2,170,657	2,438,725	1.5453	1.4731	0.4783
Huntington	2,115,634	830,377	1,186,124	1.3188	1.4104	0.5415
Jericho	5,023,074	1,048,730	1,923,240	1.3869	1.4401	0.4585
<i>Jericho Village</i>	0	0	120,999	0	0	0.0920
Jericho ID	1,411,124	487,542	603,874	1.3842	1.4396	0.4585
Milton	9,296,805	4,446,668	5,113,574	1.2609	1.3547	0.4647
Richmond	4,767,190	1,568,857	2,779,982	1.4077	1.4824	0.6276
Shelburne	12,470,389	8,045,402	5,070,353	1.3814	1.4371	0.3477
South Burlington	20,999,835	21,236,009	11,918,078	1.5171	1.4733	0.4214
St. George	687,357	278,691	179,563	1.5221	1.4420	0.2761
Underhill	3,366,196	939,184	1,385,848	1.3864	1.4525	0.4930
Underhill ID	693,298	152,354	263,967	1.4127	1.4691	0.4585
Westford	2,449,309	677,211	1,360,063	1.3385	1.4097	0.5967
Williston	11,977,265	12,737,278	4,146,638	1.4604	1.5112	0.2500
Winooski	2,594,218	3,689,622	5,259,034	1.2395	1.4588	0.9962
County Totals	152,947,334	119,396,772	98,263,645			

2013 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	20,162	501,644	52,679	0.8862	1.3576	0.1344
Averys Gore	0	30,457	2,888	0.9251	1.4172	0.1344
Bloomfield	127,432	279,257	104,157	1.0632	1.4083	0.3280
Brighton	568,008	1,149,909	905,047	1.1476	1.3091	0.6633
Brunswick	54,639	92,885	5,910	0.9703	1.4864	0.0500
Canaan	392,682	666,797	481,359	0.9967	1.4082	0.5552
Concord	712,845	963,544	615,942	1.4874	1.4205	0.5383
East Haven	103,573	168,715	170,280	0.8705	1.3335	0.6953
Ferdinand	12,210	154,643	16,618	0.9152	1.4020	0.1344
Granby	32,580	220,897	90,465	0.9406	1.4217	0.4761
Guildhall	164,834	242,232	208,875	0.9240	1.2020	0.5511
Lemington	74,609	127,384	53,255	1.0050	1.4445	0.3287
Lewis	0	98,316	9,231	0.9344	1.4314	0.1344
Lunenburg	539,699	716,527	729,291	1.0950	1.2309	0.6713
Maidstone	154,679	671,658	137,533	1.0055	1.3765	0.2143
Norton	81,625	405,525	118,773	0.8721	1.3361	0.3000
Victory	85,075	185,967	3,779	1.6477	1.2763	0.0192
Warners Grant	0	2,467	236	0.9175	1.4056	0.1344
Warren Gore	3,641	96,364	10,114	0.8843	1.3547	0.1344
County Totals	3,128,291	6,775,189	3,716,432			

2013 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	1,003,875	470,504	458,483	1.2651	1.3729	0.4041
Berkshire	929,521	509,662	605,360	1.0842	1.3566	0.4946
Enosburgh	1,345,398	1,252,939	601,901	1.1957	1.3686	0.2989
<i>Enos Falls Vill</i>	0	0	490,311	0	0	0.5206
<i>Town Highway</i>	0	0	623,949	0	0	0.5684
Fairfax	4,091,388	1,347,742	1,858,225	1.2994	1.5139	0.4636
Fairfield	1,571,549	704,130	999,621	1.3412	1.4151	0.6000
Fletcher	1,131,020	454,112	635,972	1.3375	1.5378	0.5605
Franklin	982,664	988,173	534,963	1.1838	1.4737	0.3588
Georgia	4,395,857	2,308,506	1,354,222	1.2242	1.3608	0.2450
Highgate	2,332,580	2,290,338	1,138,314	1.1250	1.2969	0.2990
Montgomery	803,562	1,161,545	547,251	1.4259	1.8564	0.4639
Richford	836,590	1,123,466	1,302,839	1.0462	1.3956	0.8145
Sheldon	1,422,454	1,553,364	959,156	1.2010	1.3886	0.3775
St. Albans City	2,878,922	3,435,309	4,061,481	1.3234	1.4493	0.8344
St. Albans Town	5,532,605	5,535,111	3,146,597	1.2792	1.4063	0.3461
Swanton	4,413,723	3,185,855	793,180	1.1445	1.3398	0.1261
<i>Swanton Village</i>	0	0	1,084,190	0	0	0.6847
<i>Highway/Police</i>	0	0	934,291	0	0	0.1949
<i>Fire Protection</i>	0	0	164,424	0	0	0.0343
County Totals	33,671,707	26,320,757	22,294,733			

2013 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	1,540,276	2,252,626	1,029,435	1.3153	1.4020	0.3730
<i>Alburgh Village</i>	0	0	18,780	0	0	0.0403
Grand Isle	2,690,240	2,428,552	799,818	1.2561	1.4211	0.2084
Isle LaMotte	490,270	1,087,698	274,314	1.4631	1.6089	0.2776
North Hero	1,512,780	2,871,367	749,064	1.6358	1.6160	0.2785
South Hero	2,930,623	3,577,436	1,248,412	1.2137	1.4087	0.2526
County Totals	9,164,189	12,217,679	4,119,822			

2013 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	244,346	188,574	145,775	1.6045	1.3635	0.5020
Cambridge	2,920,058	4,392,807	1,908,475	1.3484	1.4307	0.3640
<i>Jeffersonville Vill</i>	0	0	38,109	0	0	0.0710
<i>Cambridge Village</i>	0	0	19,215	0	0	0.1300
Eden	900,269	928,062	668,745	1.3695	1.3492	0.5000
Elmore	1,155,586	1,008,678	584,722	1.3173	1.4328	0.3700
Hyde Park	2,419,116	1,291,631	1,783,879	1.3357	1.3761	0.6534
<i>Hyde Park Village</i>	0	0	33,885	0	0	0.0800
Johnson	1,491,875	1,341,154	1,335,236	1.3210	1.3683	0.6400
<i>Johnson Village</i>	0	0	97,881	0	0	0.1656
Morristown	4,071,380	4,043,003	4,578,398	1.2840	1.4363	0.7569
<i>Morrisville Village</i>	0	0	13,622	0	0	0.0095
Stowe	7,582,507	22,664,092	7,800,716	1.4762	1.4939	0.3823
Waterville	546,309	240,342	256,567	1.4681	1.5605	0.4882
Wolcott	1,283,619	801,589	973,356	1.2682	1.3554	0.6093
County Totals	22,615,067	36,899,930	20,238,580			

2013 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	1,822,905	1,455,065	1,753,575	1.3688	1.3971	0.7469
<i>Bradford Village</i>	0	0	27,680	0	0	0.0620
Braintree	889,026	538,640	778,002	1.4037	1.4334	0.7719
Brookfield	1,221,188	919,490	674,779	1.3513	1.3453	0.4263
Chelsea	917,189	764,557	607,171	1.4813	1.4865	0.5479
<i>Chelsea FD</i>	0	0	79,252	0	0	0.0702
Corinth	1,019,619	914,627	866,085	1.2692	1.3921	0.6009
Fairlee	1,204,757	1,883,968	870,561	1.6706	1.4241	0.4264
Newbury	1,455,528	1,360,654	462,198	1.3744	1.4366	0.2300
<i>Village of Newbury</i>	0	0	37,612	0	0	0.1100
<i>Newbury Town Highway</i>	0	0	633,395	0	0	0.3150
Orange	940,667	386,719	457,524	1.3515	1.3867	0.4743
Randolph	2,945,903	2,650,605	3,102,714	1.2801	1.3346	0.7279
<i>Randolph PD</i>	0	0	544,907	0	0	0.3720
<i>Fire District (VTC)</i>	0	0	4,362	0	0	0.0400
Strafford	1,570,703	851,290	990,452	1.2659	1.2635	0.5198
Thetford	3,961,611	1,710,465	1,874,082	1.7580	1.4569	0.5506
Topsham	757,270	652,893	727,564	1.2860	1.4105	0.7010
Tunbridge	1,272,760	983,194	1,056,656	1.3422	1.4015	0.6499
Vershire	620,662	510,961	503,923	1.8346	1.5639	0.7648
Washington	852,831	531,232	512,668	1.3067	1.4100	0.5061
Wells River	165,615	264,158	204,254	1.5051	1.4494	0.6800
<i>W River Vill. Hwy</i>	0	0	93,360	0	0	0.3150
West Fairlee	587,636	554,411	531,428	1.7553	1.4963	0.7538
Williamstown	2,086,855	2,265,880	1,559,579	1.4479	1.6073	0.5387
County Totals	24,292,725	19,198,807	18,953,782			

2013 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	776,650	554,102	472,031	1.4361	1.3207	0.4944
<i>Albany Village Corp</i>	0	0	7,447	0	0	0.0750
Barton	907,187	1,135,283	336,760	1.2080	1.4674	0.2241
<i>Highway</i>	0	0	525,760	0	0	0.4371
<i>Barton Village</i>	0	0	360,289	0	0	0.8627
	0	0		0	0	
Brownington	607,220	442,751	460,861	1.2174	1.4308	0.5765
Charleston	553,212	750,942	631,469	1.2043	1.4516	0.6513
Coventry	748,216	825,444	0	1.2796	1.4222	0
Craftsbury	1,182,044	760,808	639,967	1.8547	1.4952	0.5623
Derby	3,313,165	3,647,144	1,751,875	1.3315	1.4406	0.3541
<i>Derby Line Village</i>	0	0	135,539	0	0	0.3309
<i>Derby Ctr Village</i>	0	0	34,855	0	0	0.0665
Glover	913,356	1,034,771	742,379	1.3982	1.4562	0.5469
Greensboro	838,457	2,662,842	1,355,382	1.4756	1.4000	0.5492
Holland	349,668	382,754	400,758	1.2172	1.4193	0.7249
Irasburg	696,733	570,681	397,099	1.2096	1.4348	0.4095
Jay	405,266	3,446,531	706,374	1.3494	1.4012	0.2505
Lowell	521,698	608,367	0	1.2194	1.4652	0
Morgan	712,847	1,642,414	374,243	1.3521	1.3750	0.2192
Newport City	1,658,881	2,432,921	3,169,408	1.5286	1.6649	1.2548
Newport Town	1,457,444	1,134,029	746,102	1.3431	1.3669	0.3909
Orleans ID	323,395	390,866	0	1.3171	1.4751	0
<i>Orleans Village</i>	0	0	409,997	0	0	1.1868
Troy	914,040	840,124	204,471	1.2709	1.4343	0.1627
<i>North Troy Village</i>	0	0	181,472	0	0	0.6400
<i>Highway</i>	0	0	335,244	0	0	0.3309
<i>Sheriff</i>	0	0	11,347	0	0	0.0112
Westfield	435,960	476,940	387,563	1.2090	1.4107	0.5473
Westmore	484,340	1,470,780	549,364	1.3983	1.4606	0.4072
County Totals	17,799,779	25,210,495	15,328,055			

2013 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	668,204	796,112	581,253	1.3826	1.4719	0.5681
Brandon	2,578,047	1,974,677	2,400,523	1.3251	1.4067	0.7278
<i>Brandon FD #1</i>	0	0	192,743	0	0	0.0579
Castleton	3,018,853	4,095,074	1,658,853	1.5861	1.6358	0.3837
<i>Castleton FD #1</i>	0	0	81,270	0	0	0.2466
<i>Castleton FD #2</i>	0	0	21,619	0	0	0.0700
Chittenden	1,315,053	1,023,155	733,300	1.4235	1.4562	0.4530
Clarendon	2,113,892	1,414,434	1,208,949	1.3516	1.3026	0.4510
Danby	1,012,021	1,149,337	827,834	1.2007	1.2006	0.4500
<i>Danby-Mt Tabor FD 1</i>	0	0	51,690	0	0	0.2800
Fair Haven	1,250,560	1,055,987	1,503,704	1.2223	1.3267	0.8361
Hubbardton	602,541	1,029,324	737,565	1.3748	1.3843	0.6250
Ira	308,573	246,070	183,108	1.0595	1.5878	0.4101
Killington	1,232,260	9,776,237	2,301,508	1.5424	1.4651	0.2889
<i>Shelburne FD--N/A</i>	0	0		0	0	
<i>Sewer-Not advorlem</i>	0	0		0	0	
Mendon	997,502	1,166,221	889,019	1.0960	1.3579	0.5047
Middletown Springs	865,619	517,039	581,131	1.6182	1.5023	0.6650
Mount Holly	1,461,086	2,238,163	904,647	1.4793	1.3312	0.3417
Mount Tabor	126,390	167,837	70,902	1.1259	1.3910	0.3000
<i>Danby-Mt Tabor FD 1</i>	0	0	26,540	0	0	0.2800
Pawlet	1,294,687	1,281,573	737,484	1.2042	1.3733	0.3736
Pittsfield	512,008	872,552	534,921	1.5221	1.2967	0.5300
Pittsford	2,406,606	2,153,133	1,655,998	1.3655	1.3567	0.4424
<i>Pittsford Vill Dist</i>	0	0	19,011	0	0	0.0396
Poultney	1,921,152	2,949,340	1,006,192	1.5355	1.5098	0.3123
<i>Poultney Village</i>	0	0	262,410	0	0	0.4161
<i>Poultney Town Highwa</i>	0	0	543,123	0	0	0.2096
Proctor	1,048,271	565,007	1,090,681	1.3158	1.3046	0.8703
<i>Street Lights</i>	0	0	38,463	0	0	0.0337
Rutland City	6,987,006	7,786,588	14,085,035	1.4565	1.5817	1.3911
<i>Rutland Redev Author</i>	0	0	265,029	0	0	0.4684
Rutland Town	4,046,791	4,281,070	1,470,759	1.3299	1.4094	0.1778

2013 Taxes and Tax Rates						
Shrewsbury	1,164,952	752,540	669,276	1.2801	1.3180	0.4550
Sudbury	632,570	556,023	225,459	1.2640	1.2873	0.2447
Tinmouth	641,881	550,958	468,427	1.3980	1.3018	0.5328
Wallingford	1,983,864	1,291,516	691,066	1.3824	1.3683	0.2977
<i>Wallingford FD 1</i>	0	0	53,074	0	0	0.0852
<i>E Wallingford FD 2</i>	0	0	27,195	0	0	0.0590
<i>Wallingford FD 3</i>	0	0	79,695	0	0	0.0852
Wells	890,485	1,708,057	715,516	1.3210	1.4347	0.3836
West Haven	204,082	206,623	211,121	1.2253	1.5319	0.7000
West Rutland	1,425,091	1,184,217	1,242,662	1.4028	1.4100	0.6734
County Totals	42,710,046	52,788,864	41,048,755			

2013 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	2,804,419	3,590,866	7,907,330	1.2077	1.4407	1.6522
Barre Town	5,902,483	2,753,304	5,140,155	1.3654	1.6661	0.8609
Berlin	2,380,246	3,743,720	2,027,987	1.4537	1.4123	0.4306
Cabot	1,273,880	1,055,369	605,930	1.5126	1.5171	0.3697
Calais	1,937,263	854,192	1,115,526	1.5408	1.4741	0.6157
Duxbury	1,482,755	800,043	694,720	1.4943	1.4963	0.4562
East Montpelier	3,658,358	1,066,852	1,637,354	1.6608	1.4661	0.5666
Fayston	2,042,125	3,255,331	722,230	1.4879	1.4177	0.1954
Marshfield	1,292,058	590,466	709,930	1.5830	1.6748	0.6145
<i>Marshfield Village</i>	0	0	20,244	0	0	0.1750
Middlesex	2,178,676	762,199	821,739	1.5074	1.4991	0.4231
Montpelier	5,901,054	5,829,994	8,124,437	1.4343	1.4471	0.9634
<i>Downtown Improvement</i>	0	0	40,282	0	0	0.0515
<i>Swr Separation chg</i>	0	0	568,797	0	0	0.0700
<i>Swr Benefit chg</i>	0	0	162,513	0	0	0.0200
Moretown	1,817,226	1,414,175	593,123	1.5047	1.4194	0.2699
Northfield	2,436,533	1,883,608	2,902,738	1.5363	1.6550	1.0994
Plainfield	1,113,139	583,910	725,659	1.4762	1.5618	0.6475
Roxbury	410,715	539,349	551,798	1.1106	1.4964	0.7562
Waitsfield	2,393,415	2,645,129	1,212,060	1.3848	1.3618	0.3337
Warren	2,215,311	7,645,994	3,137,591	1.3469	1.4344	0.4436
Waterbury	5,547,237	4,356,700	2,596,043	1.3941	1.4113	0.3700
<i>Waterbury Village</i>	0	0	313,243	0	0	0.1600
Woodbury	949,242	947,429	509,465	1.5326	1.4276	0.3983
Worcester	890,110	402,259	475,626	1.4444	1.4386	0.5316
County Totals	48,626,245	44,720,890	43,316,520			

2013 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	252,622	225,040	493,508	1.2735	1.2979	1.3300
Brattleboro	7,329,186	8,967,552	12,956,045	1.5828	1.4297	1.1389
<i>Bratt Downtown Dist</i>	0	0	78,028	0	0	0.1318
Brookline	478,582	488,843	208,036	1.3556	1.4241	0.2995
Dover	1,485,563	12,235,865	3,392,897	1.4980	1.4439	0.3517
Dummerston	2,463,594	1,580,552	723,763	1.6115	1.4535	0.2834
Grafton	699,288	1,355,262	877,951	1.2308	1.2999	0.5625
Guilford	2,329,322	1,283,947	1,497,001	1.7856	1.6941	0.7338
Halifax	728,256	1,027,534	848,517	1.3178	1.3830	0.6632
Jamaica	813,562	2,862,115	877,823	1.3626	1.3160	0.3195
Londonderry	1,849,154	3,977,504	1,068,050	1.3959	1.3861	0.2558
Marlboro	1,134,352	1,147,770	580,072	1.5188	1.5484	0.3903
Newfane	1,911,520	2,045,113	1,186,779	1.3882	1.4269	0.4238
<i>Village of Newfane</i>	0	0	9,543	0	0	0.0400
Putney	1,896,978	1,540,634	1,334,304	1.6004	1.4556	0.6091
Rockingham	2,573,543	4,031,138	4,187,578	1.4316	1.4248	0.8930
<i>Bellows Falls Vill</i>	0	0	1,770,733	0	0	0.6714
<i>Saxton River Village</i>	0	0	45,595	0	0	0.1330
Somerset	2,186	212,968	57,157	1.0080	1.5442	0.4080
Stratton	469,698	11,523,647	1,065,490	1.7663	1.5290	0.1330
Townshend	1,201,392	1,631,601	863,314	1.6150	1.5779	0.4878
Vernon	1,355,806	1,882,072	2,706,472	1.0614	0.9714	0.4332
Wardsboro	683,673	1,666,237	790,753	1.3708	1.3581	0.4584
Westminster	2,413,674	1,560,896	1,611,983	1.4109	1.4100	0.5759
<i>Westminster FD #3</i>	0	0	238,870	0	0	0.0849
Whitingham	1,383,511	2,551,373	1,675,374	1.4794	1.3123	0.5860
Wilmington	1,984,721	7,114,582	3,160,906	1.4996	1.3648	0.4845
Windham	510,739	1,128,452	645,140	1.7739	1.7283	0.6860
County Totals	35,950,925	72,040,696	44,951,681			

2013 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	723,267	1,334,884	560,849	1.1861	1.2835	0.3400
Baltimore	166,389	65,154	99,781	1.1253	1.3993	0.5164
Barnard	1,714,347	2,822,537	835,114	1.6321	1.5427	0.2900
Bethel	1,579,269	1,219,592	1,463,354	1.4977	1.3531	0.7500
Bridgewater	987,416	1,915,193	709,493	1.7990	1.5866	0.3994
Cavendish	1,112,579	2,627,084	919,211	1.3976	1.3739	0.3445
<i>Cavendish FD #1</i>	0	0	96,093	0	0	0.0641
<i>Cavendish FD #2</i>	0	0	57,473	0	0	0.0473
Chester	2,432,259	3,009,697	2,473,544	1.2365	1.3530	0.5976
Hartford	7,982,249	10,914,045	10,447,545	1.3803	1.4531	0.7873
Hartland	3,975,794	2,327,061	1,686,909	1.5354	1.4108	0.4000
Ludlow	2,163,177	17,941,966	3,626,626	1.6592	1.5060	0.2805
<i>Ludlow Village</i>	0	0	300,438	0	0	0.2155
Norwich	8,085,533	3,396,995	3,406,897	1.7356	1.4821	0.4978
<i>Norwich Fire Dist</i>	0	0	95,541	0	0	0.0580
Plymouth	676,884	3,216,739	1,115,866	1.3588	1.4049	0.4000
Pomfret	1,877,902	1,831,451	886,922	1.6826	1.4000	0.3660
Reading	1,036,401	1,095,442	547,387	1.7733	1.3756	0.3942
Rochester	945,467	1,279,097	764,835	1.3826	1.3760	0.4857
Royalton	1,774,245	1,932,421	1,620,392	1.4489	1.4624	0.6425
Sharon	1,339,936	867,472	926,863	1.4270	1.4453	0.5891
Springfield	5,636,483	3,616,432	8,651,078	1.5189	1.3440	1.3211
Stockbridge	746,177	925,919	651,887	1.5896	1.4683	0.5950
Weathersfield	2,663,154	1,842,131	1,592,973	1.6591	1.4998	0.5674
<i>Perkinsville Village</i>	0	0	3,500	0	0	0.0393
West Windsor	1,825,667	1,962,922	1,052,186	1.4859	1.4035	0.4000
Weston	978,580	2,123,543	928,102	1.5232	1.5786	0.4695
Windsor	1,917,915	1,504,532	2,825,149	1.3910	1.3990	1.1607
Woodstock	5,261,497	8,162,977	3,017,840	1.6406	1.5053	0.3670
<i>Woodstock Village</i>	0	0	632,547	0	0	0.2337
<i>Woodstock Police Dis</i>	0	0	284,789	0	0	0.0487
County Totals	57,602,587	77,935,286	52,281,182			

2013 Taxes and Tax Rates

STATE TOTALS	531,944,552	587,872,660	427,601,546
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Effective Tax Rates

The effective tax rates are the rates that would be in effect if all towns were appraised at 100% of market value with no equalization adjustment.

To calculate the effective education tax rate, divide the education tax for both homestead and non-residential by their respective estimated equalized education grand list values. To calculate the municipal effective tax rate, divide the municipal tax assessed by the equalized municipal grand list.

The following report shows the estimated homestead and nonresidential effective rates of all Vermont school districts.

2013 Effective Tax Rates

Addison

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Addison	1.3795	1.4216	0	0.4272
Bridport	1.5749	1.3949	0.0029	0.4754
Bristol	1.4806	1.4429	0.0038	0.5678
Cornwall	1.603	1.4616	0.0005	0.3856
Ferrisburgh	1.3208	1.3417	0.0005	0.2572
Goshen	1.1925	1.3756	0	0.8722
Granville	1.0545	1.4129	0	0.4931
Hancock	1.6866	1.5193	0	0.963
Leicester	1.4423	1.4543	0.0014	0.2397
Lincoln	1.4528	1.4548	0.003	0.5745
Middlebury	1.5826	1.4828	0.0015	0.8367
Monkton	1.5595	1.4786	0	0.4434
New Haven	1.41	1.353	0	0.3942
Orwell	1.2032	1.453	0	0.4317
Panton	1.3836	1.5108	0.0008	0.5468
Ripton	1.5796	1.4307	0.007	0.3456
Salisbury	1.6118	1.4808	0	0.243
Shoreham	1.6557	1.5157	0.0011	0.5291
Starksboro	1.4598	1.4941	0.0007	0.4204
Vergennes	1.3138	1.4334	0.0029	0.661
Waltham	1.2875	1.4029	0	0.3695
Weybridge	1.6878	1.4865	0	0.4245
Whiting	1.23	1.3189	0	0.2729

2013 Effective Tax Rates

Bennington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Arlington	1.5391	1.4921	0.0053	0.3132
Bennington	1.2519	1.3989	0.0025	0.4877
Dorset	1.4551	1.403	0.0016	0.205
Glastenbury	0.9738	1.4924	0	0.1187
Landgrove	1.4079	1.3689	0	0.2508
Manchester	1.4719	1.4235	0.003	0.2297
North Bennington	1.4066	1.4086	0.0019	0.5288
Peru	1.5665	1.4808	0	0.3308
Pownal	1.3786	1.4527	0.0032	0.4186
Readsboro	0.9342	1.4313	0.0095	0.9988
Rupert	1.2502	1.4816	0	0.4091
Sandgate	1.4818	1.448	0.0021	0.3685
Searsburg	1.426	1.3796	0	0.621
Shaftsbury	1.3097	1.4767	0.0022	0.3547
Shaftsbury ID	1.4843	1.4866	0	0
Stamford	1.2751	1.4753	0	0.7005
Sunderland	1.4141	1.5478	0.0022	0.3306
Winhall	1.6241	1.4505	0	0.3345
Woodford	1.1814	1.4319	0	0.2139

2013 Effective Tax Rates

Caledonia

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barnet	1.5194	1.4526	0.0023	0.4752
Burke	1.545	1.4634	0.0016	0.4418
Danville	1.4141	1.4397	0	0.4592
Groton	1.4365	1.3836	0.0027	0.4508
Hardwick	1.3852	1.3997	0.0095	1.0172
Kirby	1.6013	1.51	0.001	0.4157
Lyndon	1.4016	1.4761	0.0033	0.2963
Newark	1.5166	1.4321	0	0.5534
Peacham	1.5211	1.4528	0	0.3586
Ryegate	1.5553	1.4976	0.0021	0.5661
Sheffield	1.3789	1.4982	0	0.2138
St. Johnsbury	1.1995	1.456	0.0015	0.6836
Stannard	1.736	1.4847	0	1.1499
Sutton	1.0121	1.0766	0.0036	0.6703
Walden	1.3348	1.468	0.0029	0.4808
Waterford	1.5605	1.5268	0.0021	0.3777
Wheelock	1.4268	1.5498	0.0045	0.9378

2013 Effective Tax Rates

Chittenden

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bolton	1.5607	1.4462	0	0.5235
Buels Gore	0.943	1.4446	0	0.7907
Burlington	1.3085	1.3767	0	0.6713
Charlotte	1.5387	1.4807	0.0008	0.1752
Colchester	1.3456	1.4406	0	0.5569
Essex Jct.	1.4176	1.438	0.0015	0.3851
Essex Town	1.4143	1.4364	0.0015	0.4664
Hinesburg	1.4712	1.4028	0.0013	0.4541
Huntington	1.3445	1.4377	0	0.5521
Jericho	1.383	1.4362	0.0116	0.4457
Jericho ID	1.3824	1.4375	0.0116	0.4463
Milton	1.288	1.3841	0.0017	0.4903
Richmond	1.3786	1.4518	0	0.6147
Shelburne	1.3773	1.4327	0.0007	0.346
South Burlington	1.4808	1.4381	0.0006	0.4106
St. George	1.5081	1.4288	0	0.2736
Underhill	1.3633	1.4283	0.0296	0.455
Underhill ID	1.3661	1.4202	0.0112	0.432
Westford	1.3794	1.4531	0.0042	0.6109
Williston	1.393	1.4416	0.0006	0.2379
Winooski	1.1073	1.3032	0.0012	1.006

2013 Effective Tax Rates

Essex

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Averill	-	-	-	-
Averys Gore	-	-	-	-
Bloomfield	1.2606	1.6696	0	0.3889
Brighton	1.2407	1.4153	0.0038	0.7133
Brunswick	0.9644	1.4774	0	0.0497
Canaan	1.0378	1.4665	0	0.5781
Concord	1.4718	1.4055	0.0047	0.5279
East Haven	0.9572	1.4661	0	0.7645
Essex County Unified UTG	0.8841	1.3973	0	0.1364
Ferdinand	-	-	-	-
Granby	0.9726	1.4702	0	0.4923
Guildhall	0.9751	1.2687	0	0.5816
Lemington	1.052	1.5123	0	0.3441
Lewis	-	-	-	-
Lunenburg	1.2763	1.4348	0	0.7808
Maidstone	1.0991	1.5046	0	0.2342
Norton	1.0611	1.6257	0	0.365
Victory	1.7194	1.3316	0	0.02
Warners Grant	-	-	-	-
Warren Gore	-	-	-	-

2013 Effective Tax Rates

Franklin

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bakersfield	1.3458	1.4606	0	0.4299
Berkshire	1.139	1.4251	0.003	0.5165
Enosburgh	1.1978	1.3711	0.0036	0.2958
Fairfax	1.2382	1.4427	0.0023	0.4395
Fairfield	1.2834	1.354	0.0013	0.5728
Fletcher	1.2573	1.4458	0.0021	0.5248
Franklin	1.2482	1.5541	0.0021	0.3762
Georgia	1.2986	1.4432	0	0.2592
Highgate	1.2623	1.455	0.0013	0.3342
Montgomery	1.0982	1.43	0.0022	0.3551
Richford	1.1208	1.4949	0.0019	0.8706
Sheldon	1.249	1.4443	0	0.3911
St. Albans City	1.2784	1.4003	0.0021	0.8174
St. Albans Town	1.3501	1.4845	0.0019	0.3615
Swanton	1.2651	1.481	0.0019	0.1372

2013 Effective Tax Rates

Grand Isle

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Alburgh	1.3666	1.4568	0.0022	0.3854
Grand Isle	1.2818	1.4502	0	0.2127
Isle LaMotte	1.3942	1.5332	0.0051	0.2594
North Hero	1.4404	1.4229	0.0004	0.2448
South Hero	1.3227	1.5352	0.0005	0.2747

2013 Effective Tax Rates**Lamoille**

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Belvidere	1.6451	1.3982	0	0.5147
Cambridge	1.3717	1.4554	0	0.3703
Eden	1.5921	1.5687	0.0024	0.5789
Elmore	1.355	1.4739	0	0.3806
Hyde Park	1.358	1.3994	0.0022	0.6621
Johnson	1.4472	1.4992	0.0048	0.6965
Morristown	1.318	1.4742	0.0016	0.775
Stowe	1.4711	1.4885	0	0.3811
Waterville	1.2875	1.3687	0	0.4282
Wolcott	1.3909	1.4865	0.0015	0.6667

2013 Effective Tax Rates

Orange

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bradford	1.4192	1.4488	0.0058	0.7687
Braintree	1.4583	1.489	0	0.8019
Brookfield	1.6587	1.6515	0	0.5233
Chelsea	1.45	1.4548	0.0073	0.5288
Corinth	1.3909	1.5256	0.0056	0.6529
Fairlee	1.7131	1.4603	0.0004	0.4368
Newbury	1.3986	1.462	0	0.2341
Orange	1.4035	1.4398	0.0035	0.489
Randolph	1.3902	1.4496	0.0028	0.7878
Strafford	1.5156	1.5129	0.001	0.6214
Thetford	1.7323	1.4358	0.0031	0.5395
Topsham	1.3364	1.4658	0.0063	0.7222
Tunbridge	1.4232	1.4863	0.0075	0.6816
Vershire	1.7566	1.4974	0.0048	0.7275
Washington	1.3192	1.4234	0.0062	0.5048
Wells River	1.5184	1.4625	0	0.686
West Fairlee	1.7575	1.4984	0	0.7548
Williamstown	1.2975	1.4401	0.0046	0.4786

2013 Effective Tax Rates

Orleans

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Albany	1.5224	1.3999	0	0.5241
Barton	1.2291	1.4932	0.0027	0.2253
Brownington	1.2751	1.4984	0.0045	0.5992
Charleston	1.1128	1.3412	0	0.6016
Coventry	1.3371	1.4864	0	0
Craftsbury	1.8903	1.5242	0.0031	0.5701
Derby	1.3017	1.4085	0.0038	0.3424
Glover	1.4547	1.5152	0.0019	0.5672
Greensboro	1.5514	1.4717	0.0004	0.5769
Holland	1.1895	1.387	0.0033	0.7051
Irasburg	1.2378	1.468	0	0.419
Jay	1.297	1.3466	0.0003	0.2404
Lowell	1.3572	1.6309	0	0
Morgan	1.3473	1.37	0.001	0.2174
Newport City	1.2992	1.4153	0.0126	1.0662
Newport Town	1.4206	1.4457	0	0.4135
Orleans ID	1.3441	1.5056	0	0
Troy	1.2613	1.4232	0.0052	0.1563
Westfield	1.1686	1.3635	0	0.5289
Westmore	1.2961	1.3535	0.0009	0.3764

2013 Effective Tax Rates

Rutland

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Benson	1.3004	1.3845	0.0007	0.5337
Brandon	1.3969	1.483	0.0069	0.7605
Castleton	1.4499	1.4953	0.005	0.3457
Chittenden	1.3851	1.4169	0.0007	0.4401
Clarendon	1.531	1.4754	0.0018	0.508
Danby	1.3921	1.3919	0	0.5198
Fair Haven	1.4303	1.5522	0.0056	0.9733
Hubbardton	1.4052	1.4146	0	0.6387
Ira	0.9083	1.3612	0	0.3516
Killington	1.5841	1.5043	0	0.2961
Mendon	1.1522	1.4275	0.0013	0.5293
Middletown Springs	1.6413	1.5237	0	0.6746
Mount Holly	1.6938	1.5245	0.0018	0.3897
Mount Tabor	1.2049	1.4889	0	0.3207
Pawlet	1.3583	1.5489	0.0052	0.4163
Pittsfield	1.7297	1.4736	0	0.6023
Pittsford	1.4742	1.4648	0.0017	0.4718
Poultney	1.5085	1.4831	0	0.3068
Proctor	1.4501	1.4376	0	0.9571
Rutland City	1.3926	1.5121	0.0027	1.3298
Rutland Town	1.3436	1.4236	0.0012	0.1779
Shrewsbury	1.3616	1.4021	0.0011	0.4831
Sudbury	1.4685	1.4953	0.0029	0.2814
Tinmouth	1.5293	1.4244	0	0.5831
Wallingford	1.4554	1.4404	0.0059	0.3076
Wells	1.3425	1.458	0.0002	0.3896
West Haven	1.1546	1.4433	0	0.6596
West Rutland	1.4909	1.4984	0	0.7157

2013 Effective Tax Rates

Washington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barre City	1.2373	1.476	0.0054	1.6873
Barre Town	1.1938	1.4564	0.0053	0.749
Berlin	1.5314	1.4875	0.0009	0.4504
Cabot	1.5183	1.5226	0.0016	0.3694
Calais	1.4134	1.3521	0.0052	0.5595
Duxbury	1.4655	1.4672	0	0.4474
East Montpelier	1.6438	1.4512	0.0054	0.5553
Fayston	1.5748	1.5005	0.0004	0.2063
Marshfield	1.388	1.4682	0.0043	0.5344
Middlesex	1.4412	1.4336	0.0015	0.403
Montpelier	1.4046	1.4169	0.0006	0.9435
Moretown	1.5489	1.4613	0	0.2778
Northfield	1.2841	1.3833	0.0156	0.9026
Plainfield	1.4473	1.531	0.0027	0.632
Roxbury	1.1972	1.613	0	0.8152
Waitsfield	1.4829	1.458	0.0021	0.3552
Warren	1.3706	1.4597	0	0.4514
Waterbury	1.4462	1.4639	0.0021	0.3818
Woodbury	1.5727	1.4647	0	0.4087
Worcester	1.4307	1.4251	0.0002	0.5264

2013 Effective Tax Rates

Windham

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Athens	1.4589	1.4869	0	1.5239
Brattleboro	1.5913	1.4373	0.0022	1.1424
Brookline	1.4166	1.488	0.0006	0.3123
Dover	1.5208	1.4664	0.0001	0.357
Dummerston	1.5922	1.4358	0.0056	0.2744
Grafton	1.3505	1.4261	0.0137	0.6035
Guilford	1.6494	1.5647	0.0038	0.6738
Halifax	1.3326	1.3983	0.0059	0.6647
Jamaica	1.5086	1.4571	0.0024	0.3513
Londonderry	1.4581	1.4477	0.0007	0.2665
Marlboro	1.43	1.458	0.0003	0.3672
Newfane	1.4196	1.4592	0	0.4334
Putney	1.5956	1.4513	0.0101	0.5973
Rockingham	1.4896	1.4824	0.0042	0.9243
Somerset	0.9535	1.4623	0	0.3864
Stratton	1.737	1.5045	0.0002	0.1307
Townshend	1.6685	1.6301	0.0014	0.5025
Vernon	1.2005	1.0985	0.0007	0.4838
Wardsboro	1.4359	1.4225	0	0.4801
Westminster	1.4229	1.4218	0.0017	0.5791
Whitingham	1.63	1.446	0.0033	0.6423
Wilmington	1.593	1.45	0.0007	0.514
Windham	1.6969	1.6532	0	0.6562

2013 Effective Tax Rates

Windsor

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Andover	1.4308	1.5482	0	0.4101
Baltimore	1.1662	1.4501	0	0.5351
Barnard	1.5642	1.4784	0	0.2779
Bethel	1.7026	1.5379	0	0.8526
Bridgewater	1.6719	1.4747	0.0017	0.37
Cavendish	1.5043	1.4785	0.0062	0.3643
Chester	1.2697	1.3894	0.0048	0.6089
Hartford	1.416	1.4906	0.0019	0.8056
Hartland	1.6438	1.5106	0	0.4284
Ludlow	1.642	1.4897	0.0057	0.2717
Norwich	1.7241	1.472	0.0051	0.4894
Plymouth	1.3954	1.4429	0	0.4108
Pomfret	1.8723	1.558	0.001	0.4062
Reading	1.8246	1.4156	0	0.4056
Rochester	1.4794	1.472	0.0087	0.5109
Royalton	1.4682	1.482	0.0027	0.6483
Sharon	1.4661	1.4852	0.0011	0.6041
Springfield	1.6689	1.4769	0.0053	1.4425
Stockbridge	1.5774	1.4568	0.0019	0.5885
Weathersfield	1.6591	1.4997	0.0064	0.561
West Windsor	1.4664	1.3853	0	0.3948
Weston	1.4027	1.4536	0.0011	0.4312
Windsor	1.4659	1.4743	0.0052	1.2182
Woodstock	1.6242	1.4901	0.0142	0.3492

**2013 Total Estimated Effective Tax Rates for Homestead Properties
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties	Town Name	Total Est Effective Tax Rate for Homestead Properties
Averill	-	Franklin	1.6265
Averys Gore	-	Williston	1.6315
Ferdinand	-	Newbury	1.6327
Lewis	-	Orwell	1.6349
Warners Grant	-	Sheldon	1.6401
Warren Gore	-	Derby	1.6479
Brunswick	1.0141	Bloomfield	1.6495
Essex County Unified UTG	1.0205	Irasburg	1.6568
Glastenbury	1.0925	Waltham	1.657
Ira	1.2599	Berkshire	1.6585
Maidstone	1.3333	Isle LaMotte	1.6587
Coventry	1.3371	Landgrove	1.6587
Somerset	1.3399	Rupert	1.6593
Orleans ID	1.3441	Dorset	1.6617
Lowell	1.3572	Shaftsbury	1.6666
Woodford	1.3953	Westmore	1.6734
Lemington	1.3961	Fairfax	1.68
Swanton	1.4042	Mendon	1.6828
Troy	1.4228	Leicester	1.6834
Norton	1.4261	Vernon	1.685
Montgomery	1.4555	North Hero	1.6856
Barton	1.4571	Sutton	1.686
Granby	1.4649	Westfield	1.6975
Shaftsbury ID	1.4843	Lyndon	1.7012
Grand Isle	1.4945	Baltimore	1.7013
Enosburgh	1.4972	Manchester	1.7046
Whiting	1.5029	St. Albans Town	1.7135
Rutland Town	1.5227	Charleston	1.7144
Mount Tabor	1.5256	Charlotte	1.7147
Jay	1.5377	Waterville	1.7157
Granville	1.5476	East Haven	1.7217
Guildhall	1.5567	Shelburne	1.724
Georgia	1.5578	Londonderry	1.7253
Morgan	1.5657	Brookline	1.7295
Ferrisburgh	1.5785	Wells	1.7323
Sheffield	1.5927	Buels Gore	1.7337
Highgate	1.5978	Elmore	1.7356
South Hero	1.5979	Victory	1.7394
Canaan	1.6159	Cambridge	1.742

**2013 Total Estimated Effective Tax Rates for Homestead Properties
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties	Town Name	Total Est Effective Tax Rate for Homestead Properties
Bennington	1.7421	Stowe	1.8522
Sunderland	1.7469	Sandgate	1.8524
Sudbury	1.7528	Newfane	1.853
Alburgh	1.7542	Salisbury	1.8548
Wallingford	1.7689	Fairfield	1.8575
Bakersfield	1.7757	Arlington	1.8576
Pawlet	1.7798	West Windsor	1.8612
Milton	1.78	Jamaica	1.8623
Williamstown	1.7807	Stratton	1.8679
Fayston	1.7815	Dummerston	1.8722
St. George	1.7817	Danville	1.8733
Fletcher	1.7842	Cavendish	1.8748
Marlboro	1.7975	Dover	1.8779
Pownal	1.8004	Brownington	1.8788
Castleton	1.8006	Peacham	1.8797
Essex Jct.	1.8042	Killington	1.8802
New Haven	1.8042	Starksboro	1.8809
Plymouth	1.8062	Essex Town	1.8822
Addison	1.8067	Chester	1.8834
Underhill ID	1.8093	St. Johnsbury	1.8846
West Haven	1.8142	Cabot	1.8893
Poultney	1.8153	Groton	1.89
Walden	1.8185	South Burlington	1.892
Warren	1.822	Orange	1.896
Chittenden	1.8259	Huntington	1.8966
Moretown	1.8267	Peru	1.8973
Waterbury	1.8301	Holland	1.8979
Washington	1.8302	Colchester	1.9025
Newport Town	1.8341	Danby	1.9119
Benson	1.8348	Duxbury	1.9129
Weston	1.835	Wardsboro	1.916
Waitsfield	1.8402	Ludlow	1.9194
Jericho	1.8403	Hinesburg	1.9266
Jericho ID	1.8403	Marshfield	1.9267
Andover	1.8409	Panton	1.9312
Barnard	1.8421	Ripton	1.9322
Middlesex	1.8457	North Bennington	1.9373
Shrewsbury	1.8458	Waterford	1.9403
Underhill	1.8479	Readsboro	1.9425

**2013 Total Estimated Effective Tax Rates for Homestead Properties
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties	Town Name	Total Est Effective Tax Rate for Homestead Properties
Pittsford	1.9477	Wolcott	2.0591
Barre Town	1.9481	Goshen	2.0647
Worcester	1.9573	Topsham	2.0649
Brighton	1.9578	Newark	2.07
Winhall	1.9586	Sharon	2.0713
Grafton	1.9677	Hartland	2.0722
Stamford	1.9756	Plainfield	2.082
Vergennes	1.9777	Bolton	2.0842
Calais	1.9781	Mount Holly	2.0853
Burlington	1.9798	Morristown	2.0946
Woodbury	1.9814	St. Albans City	2.0979
Berlin	1.9827	Wilmington	2.1077
Chelsea	1.9861	Tunbridge	2.1123
Woodstock	1.9876	Weybridge	2.1123
Burke	1.9884	Tinmouth	2.1124
Cornwall	1.9891	Winooski	2.1145
Richford	1.9933	Royalton	2.1192
Richmond	1.9933	Ryegate	2.1235
Westford	1.9945	Greensboro	2.1287
Barnet	1.9969	Strafford	2.138
Rochester	1.999	Johnson	2.1485
Monkton	2.0029	Fairlee	2.1503
Halifax	2.0032	Belvidere	2.1598
Westminster	2.0037	Brandon	2.1643
Concord	2.0044	Stockbridge	2.1678
Roxbury	2.0124	Townshend	2.1724
Kirby	2.018	Eden	2.1734
Hyde Park	2.0223	Randolph	2.1808
Glover	2.0238	Brookfield	2.182
Lincoln	2.0303	Shoreham	2.1859
Clarendon	2.0408	Bradford	2.1937
Bridgewater	2.0436	Northfield	2.2023
Hubbardton	2.0439	Putney	2.203
Albany	2.0465	Wells River	2.2044
Searsburg	2.047	East Montpelier	2.2045
Corinth	2.0494	West Rutland	2.2066
Bristol	2.0522	Norwich	2.2186
Bridport	2.0532	Hartford	2.2235
Lunenburg	2.0571	Weathersfield	2.2265

**2013 Total Estimated Effective Tax Rates for Homestead Properties
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties
Reading	2.2302
Braintree	2.2602
Thetford	2.2749
Whitingham	2.2756
Pomfret	2.2795
Middletown Springs	2.3159
Guilford	2.327
Pittsfield	2.332
Montpelier	2.3487
Windham	2.3531
Wheelock	2.3691
Newport City	2.378
Proctor	2.4072
Fair Haven	2.4092
Hardwick	2.4119
Rockingham	2.4181
Middlebury	2.4208
Craftsbury	2.4635
Vershire	2.4889
West Fairlee	2.5123
Bethel	2.5552
Hancock	2.6496
Windsor	2.6893
Rutland City	2.7251
Brattleboro	2.7359
Stannard	2.8859
Barre City	2.93
Athens	2.9828
Springfield	3.1167

**2013 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
Averill	-	Londonderry	1.7149
Averys Gore	-	Dummerston	1.7158
Ferdinand	-	Barton	1.7212
Lewis	-	Salisbury	1.7238
Warners Grant	-	Westmore	1.7308
Warren Gore	-	Maidstone	1.7388
Victory	1.3516	Moretown	1.7391
Coventry	1.4864	New Haven	1.7472
Shaftsbury ID	1.4866	Sutton	1.7505
Orleans ID	1.5056	Wallingford	1.7539
Brunswick	1.5271	Derby	1.7547
Essex County Unified UTG	1.5337	Barnard	1.7563
Vernon	1.583	Ludlow	1.7671
Troy	1.5847	Waltham	1.7724
Jay	1.5873	Lyndon	1.7757
Morgan	1.5884	Shelburne	1.7794
Whiting	1.5918	Sudbury	1.7796
Ferrisburgh	1.5994	West Windsor	1.7801
Rutland Town	1.6027	Ripton	1.7833
Dorset	1.6096	Winhall	1.785
Glastenbury	1.6111	Montgomery	1.7873
Landgrove	1.6197	Poultney	1.7899
Swanton	1.6201	Highgate	1.7905
Lowell	1.6309	Waterville	1.7969
Stratton	1.6354	Isle LaMotte	1.7977
Woodford	1.6458	Killington	1.8004
Manchester	1.6562	Brookline	1.8009
Charlotte	1.6567	Mount Tabor	1.8096
Grand Isle	1.6629	South Hero	1.8104
North Hero	1.6681	Arlington	1.8106
Enosburgh	1.6705	Jamaica	1.8108
Williston	1.6801	Peacham	1.8114
Leicester	1.6954	Peru	1.8116
Newbury	1.6961	Waitsfield	1.8153
Georgia	1.7024	Sandgate	1.8186
St. George	1.7024	Reading	1.8212
Fayston	1.7072	Dover	1.8235
Sheffield	1.712	Essex Jct.	1.8246
Ira	1.7128	Marlboro	1.8255

**2013 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
Cambridge	1.8257	Westfield	1.8924
Shaftsbury	1.8336	Newfane	1.8926
Sheldon	1.8354	Jericho	1.8935
Groton	1.8371	Cabot	1.8936
Middlesex	1.8381	Jericho ID	1.8954
Alburgh	1.8444	Fairlee	1.8975
Castleton	1.846	Danville	1.8989
Bridgewater	1.8464	Wardsboro	1.9026
Cornwall	1.8477	Essex Town	1.9043
Waterbury	1.8478	Granville	1.906
Wells	1.8478	Waterford	1.9066
St. Albans Town	1.8479	Burke	1.9068
Somerset	1.8487	Weybridge	1.911
Addison	1.8488	Warren	1.9111
Cavendish	1.849	Danby	1.9117
South Burlington	1.8493	Belvidere	1.9129
Guildhall	1.8503	Underhill	1.9129
Woodstock	1.8535	Duxbury	1.9146
Plymouth	1.8537	Starksboro	1.9152
Elmore	1.8545	Mount Holly	1.916
Lemington	1.8564	Calais	1.9168
Chittenden	1.8577	Benson	1.9189
Hinesburg	1.8582	Monkton	1.922
Newport Town	1.8592	Williamstown	1.9233
Underhill ID	1.8634	Albany	1.924
Stowe	1.8696	Kirby	1.9267
Bridport	1.8732	Fairfield	1.9281
Woodbury	1.8734	Barnet	1.9301
Pownal	1.8745	Orange	1.9323
Milton	1.8761	Franklin	1.9324
Sunderland	1.8806	Washington	1.9344
Fairfax	1.8845	Concord	1.9381
Orwell	1.8847	Pittsford	1.9383
Weston	1.8859	Berlin	1.9388
Shrewsbury	1.8863	Hartland	1.939
Irasburg	1.887	North Bennington	1.9393
Bennington	1.8891	Charleston	1.9428
Bakersfield	1.8905	Berkshire	1.9446
Rupert	1.8907	Walden	1.9517

**2013 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
Worcester	1.9517	Richmond	2.0665
Mendon	1.9581	Weathersfield	2.0671
Andover	1.9583	Westford	2.0682
Granby	1.9625	Halifax	2.0689
Wilmington	1.9647	Pittsfield	2.0759
Pomfret	1.9652	Glover	2.0843
Norwich	1.9665	Sharon	2.0904
Bolton	1.9697	Whitingham	2.0916
Pawlet	1.9704	Holland	2.0954
Fletcher	1.9727	Vergennes	2.0973
Thetford	1.9784	Craftsbury	2.0974
Baltimore	1.9852	Brownington	2.1021
Clarendon	1.9852	West Haven	2.1029
Newark	1.9855	Brighton	2.1324
Huntington	1.9898	Royalton	2.133
Norton	1.9907	Townshend	2.134
Chelsea	1.9909	Strafford	2.1353
Rochester	1.9916	St. Johnsbury	2.1411
Colchester	1.9975	Wells River	2.1485
Searsburg	2.0006	Eden	2.15
Westminster	2.0026	Wolcott	2.1547
Chester	2.0031	Plainfield	2.1657
Marshfield	2.0069	Brookfield	2.1748
Tinmouth	2.0075	Tunbridge	2.1754
East Montpelier	2.0119	Stamford	2.1758
Bristol	2.0145	Corinth	2.1841
Lincoln	2.0323	Topsham	2.1943
Grafton	2.0433	Middletown Springs	2.1983
Canaan	2.0446	Johnson	2.2005
Shoreham	2.0459	Barre Town	2.2107
Stockbridge	2.0472	West Rutland	2.2141
Burlington	2.048	Lunenburg	2.2156
Greensboro	2.049	St. Albans City	2.2198
Hubbardton	2.0533	Bradford	2.2233
Panton	2.0584	Vershire	2.2297
Bloomfield	2.0585	East Haven	2.2306
Putney	2.0587	Buels Gore	2.2353
Hyde Park	2.0637	Randolph	2.2402
Ryegate	2.0658	Guilford	2.2423

**2013 Total Estimated Effective Tax Rates for Non-Residential Properties
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Non-Residential Properties
Goshen	2.2478
Brandon	2.2504
Morristown	2.2508
West Fairlee	2.2532
Braintree	2.2909
Hartford	2.2981
Northfield	2.3015
Windham	2.3094
Winooski	2.3104
Middlebury	2.321
Montpelier	2.361
Richford	2.3674
Bethel	2.3905
Proctor	2.3947
Rockingham	2.4109
Hardwick	2.4264
Roxbury	2.4282
Readsboro	2.4396
Hancock	2.4823
Wheelock	2.4921
Newport City	2.4941
Fair Haven	2.5311
Brattleboro	2.5819
Stannard	2.6346
Windsor	2.6977
Rutland City	2.8446
Springfield	2.9247
Athens	3.0108
Barre City	3.1687