

# **2010 Annual Report**

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

**Vermont  
Department of Taxes**





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

**Agency of Administration**

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To: Honorable Shap Smith, Speaker  
Honorable Peter Shumlin, President pro tempore

From: William E. Johnson, Director

Date: January 2010

Subject: Annual Report of Property Valuation and Review Division

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I am pleased to present Property Valuation and Review's 2010 Annual Report. This document fulfills the requirements of 32 V.S.A., section 3412. A copy will be sent to the selectboard of each town.

No new rules affecting the property tax were adopted in 2009 by the Tax Department or the Current Use Advisory Board.

cc Governor James Douglas  
Richard Westman, Commissioner



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# Property Tax Administration - 2009 Tax Year

## Equalization

The Division of Property Valuation and Review (PVR) is required to annually determine the equalized education property value and coefficient of dispersion. An equalization study is done to make those determinations. This year's equalization study was based on the assessed value of property as determined from municipalities' grand lists as of April 1, 2009. The determination of equalized property values comes from a comparison of grand list values to actual market sales or appraisals of property. Based on the difference between the listed values and sales or appraisals, ratios are computed and used to derive an estimate of fair market value (or use/stabilized value, where appropriate) for each municipality.

The study's estimates of value are called *equalized education property values (EEPV)*. The EEPVs determined as part of the 2009 equalization study are a measure of the property wealth of a school district and become an important data element in the setting of education tax rates for all Vermont school districts.

## Property Values

The increase in listed value statewide has slowed. Two factors generally affect the listed values—new construction and reappraisals. In 2009 there were reappraisals in 38 towns. In the three years previous there were, 44, 47 and 54. The continued cooling of the real estate market will likely mean fewer and less frequent reappraisals will be necessary in the ensuing years.

The state total equalized education property value followed suit rising only 2.17% over last year.

Tax Year	Ed LV	% Increase	EEPV	Increase
2009	74.4	4.13%	82.6	2.17%
2008	71.5	9.60%	80.9	6.73%
2007	65.2	10.21%	75.8	9.68%
2006	59.2	13.82%	69.1	12.36%
2005	52.0	16.75%	61.5	13.66%
2004	44.5	7.12%	54.1	10.91%

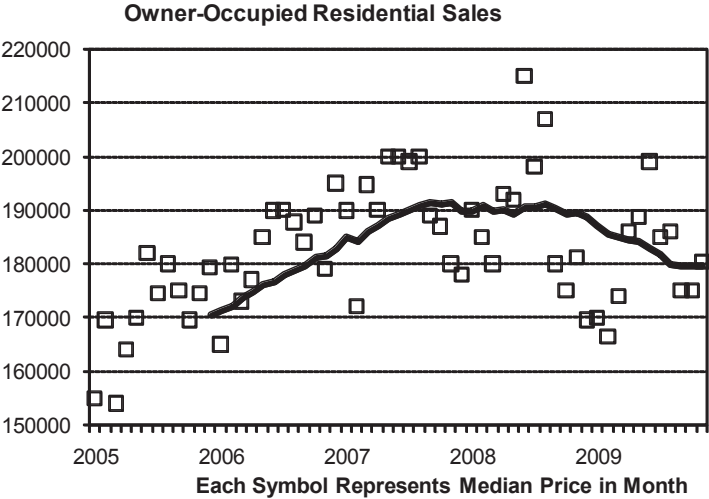
For 2009 the state total equalized municipal property value is \$83.8 billion compared to \$82.1 billion in 2008 and \$77.0 billion in 2007. That's an increase of 6.6% and 2.1%, respectively.

The total taxable personal property (machinery/equipment and inventory) value this year is \$852.2 million. That's a slight decrease from last year's \$852.8. This property is taxed for municipal services but not for education costs.

The Vermont real estate market remains cool. The number of transactions is still down, as is the median sale price of R1's. The lower median sale price is likely the result of the first time buyer's credit of \$8,000 that was offered this year. The influx of first-time buyers resulted in properties at the lower end of the market selling at a higher rate than high-end properties.

Year	R1 Median Price
2009	\$185,000
2008	\$200,000
2007	\$200,000
2006	\$194,000

The following graph illustrates the leveling off of prices for owner-occupied residential property. These are not necessarily R1 properties (determination of owner-occupied residential property is made from statements made on the property transfer tax returns), but show a similar drop in the sale prices in the latest property transfer tax return filings.



The second home/condo market was more heated than other sectors in 2005 thru 2007 and there is evidence of a further cooling this year. The median sale price in both S1 and condo properties are down this year. As with the R1's properties, however, it may be the lower end properties that are selling thereby bringing the median sale price down.

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



Change in EEPV – 2008 to 2009 (FY09 to FY10)

County	% Increase	Ranking
Addison County	4.04%	4
Bennington County	1.60%	12
Caledonia County	3.40%	5
Chittenden County	1.84%	10
Essex County	2.28%	7
Franklin County	1.16%	13
Grand Isle County	4.44%	2
Lamoille County	2.49%	6
Orange County	4.14%	3
Orleans County	4.92%	1
Rutland County	1.61%	11
Washington County	2.19%	8
Windham County	0.84%	14
Windsor County	1.93%	9
<b>STATEWIDE</b>	<b>2.17%</b>	

**Note:** the calculations of all the above values and changes are based on the results prior to any appeals. Appeals by municipalities may result in a slight reduction in the 2009 equalized values. In past years, appeals have resulted in less than half of a percent decrease in the statewide total value.

## Taxes and Tax Rates

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

### **School, Municipal and Total Taxes Assessed in Millions of \$ (before income sensitization)**

Tax Year	School Taxes	Municipal Taxes <sup>1</sup>	Total Taxes	%Increase School Taxes	%Inc Muni Taxes	Total % Increase
2001	\$ 617.6 M	\$ 237.4 M	\$ 855.0 M			
2002	687.6	246.4	934.0	11.30%	3.8%	9.2%
2003	741.6	256.0	997.6	7.90%	3.9%	6.8%
2004	734.5	273.6	1,008.1	-1.00%	6.9%	1.1%
2005	814.5	292.5	1,107.0	10.90%	6.9%	9.8%
2006	879.3	316.1	1,195.4	8.00%	8.1%	8.0%
2007	919.5	335.1	1,254.6	4.60%	6.0%	5.0%
2008	1,000.7	353.9	1,354.6	8.80%	5.6%	8.0%
2009	1,051.8	365.7	1,417.5	5.10%	3.3%	4.6%

### **School, Municipal and Total Effective Tax Rates (ETR)**

Tax Year	School ETR <sup>2</sup>	Municipal ETR <sup>3</sup>	Total ETR		
2001	\$ 1.50	\$ 0.55	\$ 2.05		
2002	1.54	0.54	2.08		
2003	1.52	0.51	2.03		
	Homestead School ETR	Nonresidential School ETR	Municipal ETR <sup>3</sup>	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

<sup>1</sup> Municipal taxes include only town/city level taxes.

<sup>2</sup> ETR expressed in rate per \$100 of equalized value

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

Total taxes for 2009 (FY10), including the approximately \$14.8 M in property taxes assessed by sub-municipalities such as villages and special districts, exceeded \$1.43 billion.

### **Assessment practices in Vermont**

There are two widely used measures for evaluating assessment practices in Vermont—the common level of appraisal (CLA) and the coefficient of dispersion (COD). The CLA is the ratio of a municipality’s total grand list value to its corresponding “equalized” value derived through PVR’s equalization study. In other words, it is a percentage that compares local assessments to PVR’s estimate of market value. The statewide CLA continues to improve. For 2009 it was 90%. The result of the 2008 study was 88%—slightly better than the 86% shown in 2007.

Another way to use the CLA to evaluate assessment practices is to consider the change in the number of municipalities that have extremely low CLA’s and are thus very far from Vermont’s statutorily set standard of 100 percent fair market value. The further away from true market value the more difficult it is for property owners to analyze whether their valuation is equitable. In 1981, 41 municipalities were appraising property at less than 30 percent of fair market value. In 2007 there were only 26 districts with a CLA less than 60 percent. The 2009 study shows that number has dropped to 4 districts.

Towns with a CLA under 80% are ordered to undergo a reappraisal. In 2007 there were 106 municipalities with CLAs less than 80%. It fell to 82 in 2008. For 2009 it was only 52. About a quarter of towns have a CLA of 100% or greater.

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

Assessment equity is important in order to meet the equal protection requirements of the Vermont and United States Constitutions. If a town’s grand list shows a common level of appraisal of 90 percent and all properties are assessed relatively close to 90 percent of their market value, there is a high degree of equity and the municipality will have a low COD. Assessment standards generally hold that CODs of 15 percent or less are good—in newer or fairly homogenous areas 10% or less is considered good. If, on the other hand, individual properties range in assessment from 60 to 140 percent of market value, then property owners are not being treated fairly in terms of the resulting tax burdens. Maintaining the equity or uniformity of assessments is more important than maintaining an overall level of assessment that is close to the 100% valuation standard.

Extremely *low CODs can also raise a red flag*. “The objective of ratio studies is to determine appraisal performance for the populations of properties, that is, both sold and unsold parcels. As long as standardized schedules and formulas are used in the valuation process, there is little reason to expect any significant difference in appraisal performance between sold and unsold parcels. If, however, sold parcels are selectively reappraised based on their sales prices or other

criteria, the appraised values used in ratio studies will not be representative and ratio statistics will be distorted. In all probability, calculated measures of central tendency will be artificially high and measure of dispersion will be artificially low.”<sup>4</sup>

### Percentage of Municipalities with COD's

Tax Year	10% and less	>10% and <20%	20% to <30%	30% and higher
1981	1%	25%	42%	31%
2000	20%	64%	15%	1%
2001	13%	69%	17%	1%
2002	14%	65%	20%	1%
2003	14%	62%	24%	0%
2004	10%	57%	32%	1%
2005	6%	51%	40%	3%
2006	5%	51%	36%	8%
2007	10%	56%	26%	8%
2008	27%	51%	21%	5%
2009	2%	54%	12%	2%

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

The recent cooling of the real estate market should result in towns needing to reappraise less frequently. Only 12 new reappraisal orders are anticipated as a result of the latest study. The last study resulted in 14 new orders. Around 40 new reappraisal orders were issued each of the 3 years prior to that.

### Assistance to Municipalities

The Vermont Department of Taxes annually issues several payments to Vermont towns and cities. Payments totaled over \$18.7 million in calendar year 2009.

In October of 2009 approximately \$98,800 was distributed to assist towns in the acquisition of **training for listers**. Payment is based on the number of real estate parcels. The law provides that a municipality shall be paid \$3.65 per grand list parcel for the first 100 parcels \$0.20 for

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

each of the next 100 parcels, and \$0.01 for each parcel in excess of 200. This money can be used only for costs to acquire assessment education.

Two other payments were made in March of 2009. One is a payment of \$8.50 per parcel to assist with the expenses involved in **townwide reappraisals**. Over \$2.8 million was paid out this year. In addition, about \$331,000 was sent out to compensate towns for assistance provided to Property Valuation and Review in conducting the **annual sales ratio study**. This is a \$1 per parcel payment provided by 32 V.S.A. §5405(f).

The annual payment designed to hold the towns harmless for revenue lost as a result of enrollment in the **use value appraisal program** is issued in November. The 2009 payment was over \$10.6 million.

An annual payment-in-lieu-of-taxes (**PILOT**) totaling \$4.9 million was made in October of 2009. Payment is based on the assessed value of state-owned property in accord with 32 V.S.A. §3701.

## **Education and Training**

During 2009 Property Valuation and Review (PVR) provided a full training program to listers 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 13 topics available with 39 classes held at various locations and dates around the state, with close to 400 total participants. The New Lister Orientation class, which was created in 2009 especially for those new to the position, was very well-attended.

Other topics included Data Collection and Property Inspection, House Construction, Developing a Land Schedule, Preparing for a Town Wide Reappraisal and several computer labs. Instruction was provided by staff from PVR, the Tax Department IT Help Desk and other professional instructors. In addition PVR sponsored two International Association of Assessing Officers (IAAO) courses – Fundamentals of Real Estate Appraisal and Fundamentals of Mass Appraisal – which were taught by IAAO certified personnel. There were also individual training sessions for towns that purchased the CAMA 2000 program during the year.

PVR continued its collaboration with the UVM Extension Service to provide seminars at the Town Officer Education Conferences (TOECs). Listers again comprised the largest audience with a total of over 200 at the four 2009 spring sessions held around the state.

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

## Appeals to the State Appraisers

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

As of publication date, 144 appeals have been received for the 2009 tax year. Very few of the 2009 appeals have been heard. The majority of appeals heard by the State Appraiser continue to result in either no change in value or a reduction in value. Of the 2008 cases heard so far, most have resulted in a decrease in value. The 2008 results so far are:

<u>Value Increased</u>	<u>No Change</u>	<u>Reduced 20% or Less</u>	<u>Reduced More than 20%</u>
<b>5</b>	<b>44</b>	<b>61</b>	<b>30</b>

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

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
1997	153	20	110	23
1998	154	17	94	43
1999	172	36	93	43
2000	80	2	45	33
2001	134	18	69	47
2002	152	24	87	41
2003	192	64	76	52
2004	198	34	76	88
2005	159	18	68	73
2006	133	19	72	42
2007	161	19	71	71
2008 <sup>1</sup>	192	23	91	49

<sup>1</sup> 29 Outstanding as of publication

## **Computer Assisted Mass Appraisal System (CAMA)**

Section 3411(4)(8) of Title 32, requires the Vermont Department of Taxes, Division of Property Valuation and Review to develop and recommend to the general assembly improved methods for standardizing property assessment procedures and to provide technical assistance and instruction to the listers in a uniform appraisal system. A tool used by PVR to enhance assessment uniformity is the Computer Assisted Mass Appraisal (CAMA) system that is supported by the Tax Department.

The Department currently supports two windows-based software applications. The CAMA product is called CAMA 2000 and is supplied by New England Municipal Resource Center – NEMRC. The software uses the Marshall and Swift values for the cost approach. It is also capable of utilizing the market comparison approach and the income approach to value. The other software application is a tax administration application is also supplied by NEMRC. The two systems are linked so that values generated in CAMA 2000 are automatically transferred the NEMRC Grand List administration program.

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

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

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



## Real Estate Transaction Taxes

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

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

### Property Transfer Tax

This is a tax on the transfer and recording by deed of real property in Vermont which is paid by the buyer. Many exemptions exist for non payment of the tax, but if a deed is to be recorded with the town, a Property Transfer Tax return must be filed even if no tax is due. Once filed, the town keeps a copy of the return, and sends the original to the department for processing. This return has vital information on the transfer that is coded and entered into a computer, for access by the department, professionals and the general public. Statistics are generated from this information to track real estate trends in the market which are used by various groups. The number of yearly returns filed with the department exceed 25,000 (taxable and non taxable) with a decrease in paid returns from 22163 in FY 2004, to 14386 in FY 2009. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2009	\$22,945,645.75
2008	\$33,991,555.30
2007	\$39,317,848.34
2006	\$43,682,206.93
2005	\$45,213,535.80
2004	\$33,951,657.38

### Land Gains

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

this tax does provide some revenue to the state, its main purpose is to discourage “speculation”, the holding of land for a short period and than selling it at a profit. Thus the tax rate is on a sliding scale based on the sellers holding period and the percentage the gain bears to the basis. The longer your holding period and the smaller your percentage, the less tax you pay. The number of paid returns has increased from 1983 in FY 2004, to 2232 in FY 2009. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2009	\$2,222,921.10
2008	\$3,449,827.15
2007	\$5,646,165.77
2006	\$6,445,892.26
2005	\$5,727,233.70
2004	\$4,288,132.79

### **Real Estate Withholding**

This is a withholding tax on the sale or exchange of Real Estate by non residents of Vermont. The withholding is the responsibility of the buyer, but is a credit for the seller to be used on their income tax return. Gains from the sale of real estate are taxable to non- residents and the withholding is security to the state that an income tax return will be filed. The rate of withholding is 2.5% of the sales price. Certificates of reduced withholding are issued by the department, when the seller can establish no tax is due or that the 2.5% amount exceeds the seller’s maximum tax liability. Approximately 4000 returns are filed annually. One staff member is assigned to administer this tax.

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

2009	\$ 8,237,044.02
2008	\$11,652,096.73
2007	\$13,333,988.53
2006	\$17,158,528.37
2005	\$22,247,724.48
2004	\$15,338,294.16

### **Real Estate Withholding Income Tax**

This is a tax on income from capital gains on the sale of real estate by non residents. The withholding that occurred at sale is a credit against this tax and any balance is refunded to the taxpayer. If the withholding is not enough to cover the liability, the taxpayer pays the difference. Real Estate Withholding and the corresponding income tax return, insure that non- residents pay their fair share of tax on Vermont real estate sales. Approximately 3000 income returns are filed annually. Revenue figures from this tax are unavailable, as they are part of the over all income tax figures. One staff member is assigned to administer this tax.

## 2009 Use Value Appraisal Program

Vermont's current use program (32 VSA Chapter 124) began in tax year 1980 with the enrollment of less than 120,000 acres. The primary objectives of the program are to keep Vermont's agricultural and forest land in production, help slow the development of these lands, and achieve greater equity in property taxation on undeveloped land.

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

### Use Values

The Current Use Advisory Board (CUAB) is charged with adopting rules, providing administrative oversight and establishing use values. The CUAB meets annually to review data presented by the Agency of Agriculture and by the Dept. of Forests, Parks and Recreation. This data is used to establish use values. The net annual stumpage value per acre is determined for forest land and the five-year average production return per acre is determined for agricultural land. The use values for the past few years were:

Tax Year	Forest	>Mile	Ag
2009	\$123	\$ 92	\$199
2008	136	102	187
2007	133	100	146
2006	127	95	146
2005	120	90	122

### Program Costs

The reimbursement to towns for the loss in revenue in 1980 was just over \$400,000. Enrollment and cost have steadily climbed. With the 2008 tax year, an estimated 58.9% of the potentially eligible agricultural land and an estimated 40.4% of the potentially eligible forest land was enrolled. The combined enrolled land represents 34.5% of the total land area of the state.

Landowners with land and farm buildings enrolled for tax year 2009 enjoyed a total savings of just under \$49 million. That cost has been steadily climbing over the last few years:

Tax Year	Municipal Tax Savings	Education Tax Savings	Total Savings to Owners
2005	\$ 8,078,698	\$ 24,901,872	\$ 32,980,570
2006	8,871,412	27,125,217	35,996,629
2007	9,728,409	29,797,654	39,526,063
2008	10,712,418	33,913,934	44,626,352
2009	11,584,784	37,386,555	48,971,339

Tax Year	Parcels	Owners	Ag 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	15,641	12,570	534,275	1,654,295	2,188,570

The town-by-town report of savings appears below.

Given the economic conditions today, the use value appraisal program will be closely examined in the upcoming legislative session. Section E.109.1 of Act 1 of the 2009 Special Session asked the Current Use Tax Coalition to report its recommendations for cutting \$1.6 million for FY11. That report was to be made to the House Committee on Ways and Means and the Senate Finance Committee. The committees will likely consider not only those recommendations but solicit ideas from other parties-- both public and private.

This isn't the first time the current use program has been considered for cuts. During the financial downturn that occurred in the 1990's the use value program was not fully funded. In fiscal years 1992 through 1996 the benefits to program participants was pro-rated at 80%, 77%, 62% and 59%, respectively.

### Land Use Change Tax

A land use change tax is levied when enrolled land is "developed" as that term is defined in [32 V.S.A. §3752](#). 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. Some landowners chose to pay the land use change tax thus removing the lien in favor of the State of Vermont. In the last few years the land use change tax levied was:

Calendar Year	Change Tax	Acres
2008	\$ 654,924	3,286
2007	\$ 489,540	2,752
2006	\$ 643,642	4,497
2005	\$ 840,159	5,127
2004	\$ 700,839	4,602

Comparable figures are not yet available for 2009.

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

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	93	8,327	7,899	4,826,187	11,679,091	0.3500	1.5082	1.3988	57,768	72,789	163,367	293,924
Albany	76	3,572	5,794	2,777,000	5,043,000	0.3622	1.0598	1.2392	28,324	29,431	62,493	120,248
Alburgh	41	3,836	2,264	1,377,400	4,836,000	0.6144	1.8278	2.2208	38,175	25,176	107,398	170,749
Andover	38	1,402	3,225	1,727,900	4,414,902	0.3300	1.1572	1.3319	20,271	19,995	58,802	99,068
Arlington	62	1,773	8,623	1,820,600	7,277,700	0.2796	1.4465	1.4428	25,439	26,335	105,003	156,777
Athens	21	267	2,631	239,300	1,391,000	1.6100	1.8979	2.1280	26,248	4,542	29,600	60,390
Averill	12	0	21,354	0	5,354,902	0.1633	0.7817	1.2272	8,745	0	65,715	74,460
Averys Gore	2	0	12,243	0	2,524,100	0.0641	0.8479	1.3310	1,618	0	33,596	35,214
Bakersfield	84	4,283	12,258	3,378,500	10,059,500	0.3392	1.0870	1.4071	45,582	36,724	141,547	223,853
Baltimore	8	834	281	375,800	214,300	0.4759	1.1047	1.2696	2,808	4,151	2,721	9,680
Barnard	146	4,733	12,279	13,730,802	31,343,825	0.3100	1.3749	1.3430	139,731	188,785	420,948	749,464
Barnet	121	6,132	5,678	5,762,500	7,055,700	0.4569	1.2684	1.3385	58,566	73,092	94,441	226,099
Barre City	1	0	26	0	18,200	1.4499	1.0118	1.4699	264	0	268	532
Barre Town	83	3,271	2,543	5,401,300	4,871,700	0.8447	1.1416	1.6324	86,776	61,661	79,526	227,963
Barton	51	2,419	4,143	1,413,500	3,429,500	0.4951	1.4589	1.6856	23,978	20,622	57,808	102,408
Belvidere	27	1,167	12,179	1,039,371	4,733,305	0.2800	1.5628	1.3407	16,163	16,243	63,459	95,865
Bennington	46	1,186	4,233	1,029,000	4,057,670	0.7503	1.2525	1.5052	38,165	12,888	61,076	112,129
Benson	39	4,497	3,028	1,596,600	2,277,565	0.5839	1.0740	1.3848	22,621	17,147	31,540	71,308
Berkshire	59	4,537	4,792	3,634,900	9,973,400	0.4629	1.0019	1.2929	62,993	36,418	128,946	228,357
Berlin	54	2,448	4,061	3,540,650	5,681,263	0.3897	1.2464	1.2921	35,938	44,131	73,408	153,477
Bethel	145	5,592	8,730	4,579,100	7,890,000	0.5600	1.3048	1.2931	69,827	59,748	102,026	231,601
Bloomfield	10	0	10,531	0	2,368,600	0.3274	0.9066	1.3368	7,755	0	31,663	39,418
Bolton	26	258	7,357	186,900	4,831,800	0.5262	1.3571	1.4345	26,408	2,536	69,312	98,256
Bradford	51	1,698	3,511	1,591,500	4,220,018	0.5961	1.0918	1.3185	34,642	17,376	55,641	107,659
Braintree	106	4,734	9,210	3,020,600	6,114,900	0.9249	1.6871	1.7914	84,494	50,961	109,542	244,997
Brandon	53	1,515	4,863	1,215,600	3,487,700	0.6120	1.2415	1.3562	28,784	15,092	47,300	91,176
Brattleboro	89	3,656	3,718	3,972,300	5,389,600	1.0800	1.6158	1.5460	101,109	64,184	83,323	248,616
Bridgewater	86	3,071	11,909	6,044,516	15,069,561	0.3419	1.3515	1.4505	72,189	81,692	218,584	372,465
Bridport	124	11,329	9,528	7,214,415	16,254,730	0.5600	2.0457	2.0307	131,427	147,585	330,085	609,097
Brighton	35	969	17,172	405,400	4,952,800	0.5013	1.0721	1.2629	26,861	4,346	62,549	93,756
Bristol	59	2,172	8,023	1,909,000	8,868,713	0.5581	1.4609	1.6071	60,150	27,889	142,529	230,568
Brookfield	125	4,151	6,204	5,999,023	9,939,596	0.4430	1.2744	1.3196	70,608	76,452	131,163	278,223
Brookline	37	560	2,697	470,600	2,454,600	0.3100	1.0843	1.2741	9,068	5,103	31,274	45,445
Brownington	28	1,512	1,092	884,600	1,110,300	0.5581	0.9304	1.2894	11,134	8,230	14,316	33,680
Brunswick	18	242	5,799	80,330	1,345,400	0.2800	1.2113	1.9014	3,992	973	25,581	30,546
Buels Gore	4	76	658	81,900	586,800	0.0000	1.0741	1.6860	0	880	9,893	10,773
Burke	41	956	3,058	1,160,765	3,651,300	0.3400	1.2779	1.4442	16,361	14,833	52,732	83,926

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Burlington	1	0	41	0	80,900	0.7120	1.2394	1.5334	576	0	1,241	1,817
Cabot	127	7,311	5,590	9,514,400	8,632,000	0.6157	1.4097	1.4336	111,727	134,124	123,748	369,599
Calais	121	7,534	4,643	7,928,254	4,946,207	0.4420	1.3408	1.3966	56,905	106,302	69,079	232,286
Cambridge	146	6,524	15,370	7,763,900	16,237,900	0.2920	1.3282	1.3761	70,085	103,120	223,450	396,655
Canaan	27	2,674	2,969	775,700	2,370,300	0.6229	1.0339	1.3526	19,596	8,020	32,061	59,677
Castleton	45	2,461	4,860	2,320,679	5,358,300	0.3695	1.4520	1.5952	28,374	33,696	85,476	147,546
Cavendish	76	1,797	6,577	2,297,700	8,459,250	0.3356	1.3570	1.3882	36,100	31,180	117,431	184,711
Charleston	59	3,008	5,219	2,140,300	5,010,700	0.5279	1.2247	1.4782	37,750	26,212	74,068	138,030
Charlotte	153	6,478	5,703	23,559,200	23,966,400	0.1584	1.3124	1.3386	75,281	309,191	320,814	705,286
Chelsea	159	6,002	9,857	6,018,600	12,222,000	0.4932	1.3714	1.4474	89,965	82,539	176,901	349,405
Chester	148	4,726	10,011	6,202,900	13,390,800	0.6123	1.1807	1.3478	119,972	73,238	180,481	373,691
Chittenden	40	859	6,300	458,200	2,872,300	0.4900	1.7944	2.0620	16,319	8,222	59,227	83,768
Clarendon	55	3,292	3,073	3,012,000	3,998,100	0.5200	1.2772	1.3601	36,453	38,469	54,378	129,300
Colchester	26	1,118	577	1,094,100	1,043,300	0.7423	1.6016	1.9447	15,866	17,523	20,289	53,678
Concord	51	1,264	15,412	963,100	13,258,685	0.4900	1.4642	1.5909	69,687	14,102	210,932	294,721
Corinth	130	4,478	8,611	4,586,966	9,153,988	0.5757	1.2897	1.3470	79,107	59,158	123,304	261,569
Cornwall	77	2,591	4,756	3,546,500	8,438,800	0.3300	1.3741	1.3532	39,551	48,732	114,194	202,477
Coventry	25	0	3,502	0	5,443,300	0.0000	1.1468	1.3621	0	0	74,143	74,143
Craftsbury	119	5,060	8,211	4,311,746	10,672,489	0.5856	2.0824	1.5369	87,748	89,788	164,025	341,561
Danby	50	1,723	11,895	2,103,575	10,546,506	0.5400	1.3110	1.3905	68,310	27,578	146,649	242,537
Danville	128	8,261	6,321	9,256,558	9,913,176	0.4457	1.2281	1.4239	85,440	113,680	141,154	340,274
Derby	54	4,098	2,449	3,902,400	6,592,400	0.3066	1.0729	1.3564	32,177	41,869	89,419	163,465
Dorset	62	1,500	5,697	3,677,240	11,094,075	0.1805	1.3000	1.4133	26,662	47,804	156,793	231,259
Dover	32	1,234	1,884	928,070	2,492,340	0.3674	1.9320	1.8634	12,567	17,930	46,442	76,939
Dummerston	100	3,845	4,768	9,432,300	11,015,500	0.2769	1.5596	1.3394	56,620	147,106	147,542	351,268
Duxbury	52	888	8,271	1,209,600	7,488,900	0.2684	1.2432	1.3928	23,347	15,038	104,305	142,690
East Haven	9	114	18,476	35,600	4,190,200	1.0978	1.8764	2.3676	46,391	668	99,207	146,266
East Montpelier	82	3,757	4,810	6,082,950	8,747,000	0.4363	1.2467	1.3167	64,703	75,836	115,172	255,711
Eden	47	3,043	14,963	2,650,940	13,100,090	0.3925	1.3779	1.3795	61,823	36,527	180,716	279,066
Elmore	73	2,696	12,634	3,241,700	6,579,200	0.3700	1.1062	1.5663	36,337	35,860	103,050	175,247
Enosburg	84	4,536	10,076	3,433,700	11,935,000	0.4819	1.0668	1.3016	74,062	36,631	155,346	266,039
Essex Jct.	1	0	441	0	428,200	0.3266	1.3027	1.3667	1,399	0	5,852	7,251
Essex Town	45	1,460	1,532	2,311,500	2,491,000	0.4066	1.3550	1.3732	19,527	31,321	34,206	85,054
Fair Haven	11	792	914	246,200	724,800	0.8196	1.0749	1.2645	7,958	2,646	9,165	19,769
Fairfax	96	7,874	4,317	6,371,369	8,154,809	0.3915	1.1178	1.4906	56,870	71,219	121,556	249,645
Fairfield	179	14,369	14,663	10,294,382	23,424,790	0.5400	1.1208	1.3770	182,084	115,379	322,559	620,022
Fairlee	49	1,347	4,792	3,463,700	7,751,200	0.3200	1.1806	1.3343	35,888	40,892	103,424	180,204

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

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	52	929	9,119	1,271,270	7,864,195	0.2650	1.7488	1.8714	24,209	22,232	147,171	193,612
Ferdinand	7	0	15,141	0	3,169,125	0.0500	0.8141	1.2779	1,585	0	40,498	42,083
Ferrisburgh	96	6,709	7,009	7,020,600	13,626,868	0.2622	1.3675	1.4590	54,016	96,007	198,816	348,839
Fletcher	109	6,045	9,394	4,687,152	9,594,399	0.5328	1.3806	1.5914	76,092	64,711	152,685	293,488
Franklin	58	6,857	2,175	5,497,340	6,544,750	0.3660	1.2884	1.7268	44,074	70,828	113,015	227,917
Georgia	71	5,592	3,829	5,812,116	8,005,425	0.2529	1.1081	1.3344	34,945	64,404	106,824	206,173
Glover	65	5,362	5,117	4,140,000	5,344,200	0.5259	1.1113	1.3409	49,877	46,008	71,660	167,545
Goshen	15	196	2,012	185,300	1,756,800	0.6704	1.0572	1.3177	13,020	1,959	23,149	38,128
Grafton	74	1,678	10,175	2,280,900	13,535,100	0.5503	1.4212	1.3845	87,035	32,416	187,393	306,844
Granby	23	106	20,131	30,500	4,040,500	0.5178	1.7974	2.1711	21,080	548	87,723	109,351
Grand Isle	35	1,191	1,606	6,460,300	6,395,500	0.2357	1.0846	1.2931	30,301	70,068	82,700	183,069
Granville	43	599	12,518	552,483	5,524,721	0.3458	1.2625	1.3783	21,015	6,975	76,147	104,137
Greensboro	133	4,262	10,558	3,649,800	9,428,331	0.6244	1.9869	2.0264	81,660	72,518	191,056	345,234
Groton	36	690	7,720	454,000	3,850,375	0.4072	1.2588	1.4268	17,527	5,715	54,937	78,179
Guildhall	76	1,636	12,172	1,249,713	5,583,918	0.4278	0.9740	1.3251	29,234	12,172	73,992	115,398
Guilford	115	3,864	7,041	4,533,130	8,025,946	0.5677	1.7213	1.6566	71,298	78,029	132,958	282,285
Halifax	85	753	10,793	643,669	11,226,729	0.5572	1.0425	1.3337	66,142	6,710	149,731	222,583
Hancock	13	111	1,186	72,900	802,600	0.8332	1.5335	1.7532	7,295	1,118	14,071	22,484
Hardwick	99	5,326	6,527	3,255,300	5,091,700	0.9597	1.3018	1.4262	80,106	42,377	72,618	195,101
Hartford	59	2,027	2,817	2,417,100	5,336,100	0.7042	1.2794	1.4135	54,598	30,924	75,426	160,948
Hartland	149	5,867	7,340	17,134,985	24,781,358	0.3575	1.3729	1.3974	149,851	235,246	346,295	731,392
Highgate	78	7,738	4,388	6,864,400	12,014,900	0.1819	1.0090	1.2847	34,341	69,262	154,355	257,958
Hinesburg	82	2,661	5,076	4,807,200	7,143,500	0.4501	1.3655	1.3731	53,790	65,642	98,087	217,519
Holland	52	3,880	3,876	3,058,520	6,818,148	0.5980	1.1597	1.5097	59,062	35,470	102,934	197,466
Hubbardton	39	1,817	4,865	1,260,386	3,726,144	0.5600	1.1827	1.3797	27,925	14,907	51,410	94,242
Huntington	85	3,538	6,460	3,870,729	7,152,626	0.5845	1.3826	1.5198	64,432	53,517	108,706	226,655
Hyde Park	95	4,370	4,682	5,589,181	9,205,600	0.5720	1.2762	1.3618	84,626	71,329	125,362	281,317
Ira	37	1,702	5,021	1,650,600	5,770,600	0.3215	1.2630	1.2579	23,859	20,847	72,588	117,294
Irasburg	44	3,322	6,870	1,240,200	7,110,000	0.3822	1.0950	1.4188	31,914	13,580	100,877	146,371
Isle LaMotte	11	373	395	949,257	1,509,732	0.3777	1.2831	1.4851	9,288	12,180	22,421	43,889
Jamaica	48	1,864	6,038	942,300	4,094,200	0.2893	1.2498	1.3293	14,571	11,777	54,424	80,772
Jay	11	304	3,221	412,700	2,228,400	0.2802	0.9006	1.0893	7,400	3,717	24,274	35,391
Jericho	41	1,641	1,962	3,396,900	2,897,800	0.4361	1.3282	1.4607	27,451	45,118	42,328	114,897
Jericho ID	3	54	149	80,300	170,200	0.4361	1.3192	1.4477	1,092	1,059	2,464	4,615
Johnson	105	5,137	7,448	4,101,800	5,047,100	0.7693	1.6562	1.8440	70,382	67,934	93,069	231,385
Killington	14	5	4,264	4,300	1,551,583	0.3106	2.0654	1.9728	4,833	89	30,610	35,532
Kirby	50	2,550	3,510	2,028,800	3,433,600	0.4332	1.1791	1.3452	23,663	23,922	46,189	93,774

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		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Landgrove	30	327	1,770	3,205,700	14,446,400	0.3180	1.3210	1.3445	56,134	42,347	194,232	292,713
Leicester	24	1,918	887	1,167,000	858,300	0.1830	1.2793	1.3331	3,706	14,929	11,442	30,077
Lemington	12	233	11,643	81,100	1,460,450	0.6091	1.4721	2.3109	9,390	1,194	33,750	44,334
Lewis	1	0	6,673	0	1,350,300	0.0500	0.8518	1.3372	675	0	18,056	18,731
Lincoln	103	4,114	5,466	5,293,600	5,654,000	0.6322	1.7786	1.9772	69,211	94,152	111,791	275,154
Londonderry	72	1,228	6,189	5,516,100	15,523,000	0.2304	1.4241	1.3406	48,474	78,555	208,101	335,130
Lowell	50	192	11,648	243,500	5,532,200	0.5164	0.9067	1.2714	29,826	2,208	70,336	102,370
Ludlow	29	937	2,338	1,800,901	4,519,059	0.2255	1.5272	1.5022	14,252	27,503	67,885	109,640
Lunenburg	63	1,711	8,454	546,400	2,841,108	0.6200	1.3512	1.7167	21,003	7,383	48,773	77,159
Lyndon	67	3,986	1,802	3,253,200	1,768,300	0.6479	1.4542	1.6886	32,534	47,308	29,860	109,702
Maidstone	32	916	6,755	645,500	3,207,700	0.2130	1.3223	1.4587	8,207	8,535	46,791	63,533
Manchester	36	796	6,369	8,051,629	15,328,961	0.1673	1.3503	1.3605	39,116	108,721	208,551	356,388
Marlboro	87	3,395	7,989	3,408,900	7,772,500	0.3400	1.2733	1.3500	38,017	43,406	104,929	186,352
Marshfield	93	4,501	8,762	4,324,392	6,671,833	0.5920	1.3422	1.5674	65,098	58,042	104,574	227,714
Mendon	14	185	1,848	367,800	1,472,000	0.4232	1.2324	1.4939	7,786	4,533	21,990	34,309
Middlebury	95	4,219	5,964	4,024,000	9,035,900	0.8076	1.6536	1.5775	105,472	66,541	142,541	314,554
Middlesex	83	2,865	6,422	2,684,223	4,452,570	0.5100	1.7800	1.8315	36,398	47,779	81,549	165,726
Middletown Springs	49	1,793	4,141	1,795,300	4,220,000	0.6525	1.5122	1.5754	39,250	27,149	66,482	132,881
Milton	59	4,726	3,363	4,526,089	6,461,467	0.3925	1.1289	1.3382	43,126	51,095	86,467	180,688
Monkton	81	5,585	5,653	6,495,246	6,689,648	0.5088	1.5195	1.7007	67,085	98,695	113,771	279,551
Montgomery	62	2,701	13,614	1,677,500	5,392,700	0.4162	1.3048	1.8347	29,426	21,888	98,940	150,254
Montpelier	7	367	231	370,300	271,400	1.5256	2.1367	2.2905	9,790	7,912	6,216	23,918
Moretown	103	3,358	12,050	2,521,500	7,933,600	0.3625	1.7401	1.7998	37,900	43,877	142,789	224,566
Morgan	38	1,906	5,160	1,349,700	5,062,800	0.1704	1.1800	1.3285	10,927	15,926	67,259	94,112
Morristown	126	6,495	5,802	16,769,942	16,841,922	0.6659	1.0444	1.3956	223,821	175,145	235,046	634,012
Mount Holly	63	2,163	5,724	2,299,000	4,753,820	0.4115	2.1540	2.1638	29,022	49,520	102,863	181,405
Mount Tabor	3	0	452	0	370,060	0.0500	0.9492	1.3268	185	0	4,910	5,095
New Haven	138	8,751	7,344	7,869,154	10,944,388	0.4850	1.7556	1.8844	91,246	138,151	206,236	435,633
Newark	34	1,056	6,191	1,007,800	6,003,200	0.4828	1.1380	1.3118	33,849	11,469	78,750	124,068
Newbury	133	4,824	8,948	5,156,181	11,045,982	0.5100	1.3466	1.5851	82,631	69,433	175,090	327,154
Newfane	81	1,987	9,372	2,080,700	11,496,100	0.4035	1.2426	1.3743	54,782	25,855	157,991	238,628
Newport City	1	0	66	0	125,800	1.1631	1.4138	1.6447	1,463	0	2,069	3,532
Newport Town	50	3,211	5,081	2,689,777	5,511,817	0.3674	1.1470	1.2677	30,133	30,852	69,873	130,858
North Hero	17	1,000	804	2,693,700	2,483,400	0.2685	1.4453	1.5201	13,901	38,932	37,750	90,583
Northfield	130	4,095	10,170	3,070,146	7,118,084	0.9437	1.5458	1.6548	96,146	47,458	117,790	261,394
Norton	7	0	11,492	0	2,400,600	0.1000	0.7451	1.1696	2,401	0	28,077	30,478
Norwich	131	6,188	6,134	9,293,800	12,681,300	0.4610	1.4859	1.3907	101,305	138,097	176,359	415,761



## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Orange	44	2,041	8,273	2,099,417	8,232,523	0.4596	1.0475	1.1930	47,486	21,991	98,214	167,691
Orleans ID	3	0	215	0	136,500	0.4951	1.5548	1.6911	676	0	2,308	2,984
Orwell	91	9,350	5,987	3,512,234	6,967,650	0.4617	1.5088	1.8204	48,386	52,993	126,839	228,218
Panton	40	1,867	4,205	1,334,100	6,686,500	0.5972	1.5501	1.6091	47,899	20,680	107,592	176,171
Pawlet	100	5,476	7,716	7,567,867	15,174,135	0.3350	1.1317	1.3752	76,186	85,646	208,675	370,507
Peacham	125	6,401	7,134	9,848,100	11,642,600	0.3606	1.3270	1.3000	77,495	130,684	151,354	359,533
Peru	24	595	1,071	3,063,818	6,858,093	0.1851	1.3244	1.2934	18,365	40,577	88,703	147,645
Pittsfield	14	379	484	559,700	1,263,700	0.4211	1.5317	1.6005	7,678	8,573	20,226	36,477
Pittsford	67	2,836	7,035	2,070,700	4,002,000	0.4333	1.3214	1.3856	26,313	27,362	55,452	109,127
Plainfield	57	2,440	3,275	5,109,300	4,952,900	0.6760	1.1918	1.3918	68,020	60,893	68,934	197,847
Plymouth	33	603	5,604	711,508	5,486,714	0.1900	1.1960	1.4182	11,777	8,510	77,813	98,100
Pomfret	148	4,434	12,331	17,897,129	50,735,630	0.3762	1.2367	1.2032	258,196	221,334	610,451	1,089,981
Poultney	58	1,910	6,293	1,264,126	4,052,554	0.5221	1.7502	1.7603	27,758	22,125	71,337	121,220
Pownal	69	3,585	5,227	1,502,300	3,160,200	0.5660	1.5546	1.7065	26,390	23,355	53,929	103,674
Proctor	11	0	921	0	696,500	0.9379	1.3172	1.3216	6,532	0	9,205	15,737
Putney	66	2,471	3,833	6,601,800	14,232,900	0.5580	1.5071	1.4777	116,258	99,496	210,320	426,074
Randolph	167	8,588	5,343	13,117,300	10,391,800	0.6088	1.2102	1.2983	143,123	158,746	134,917	436,786
Reading	83	1,700	10,629	6,423,926	26,292,655	0.3162	1.4359	1.3315	103,450	92,241	350,087	545,778
Readsboro	22	900	1,303	1,123,000	1,678,600	0.7653	0.6609	1.0375	21,441	7,422	17,415	46,278
Richford	72	3,062	9,953	2,450,349	7,167,104	0.7223	1.0229	1.3017	69,467	25,065	93,294	187,826
Richmond	73	3,595	5,007	4,071,884	6,233,591	0.5556	1.1823	1.3460	57,257	48,142	83,904	189,303
Ripton	36	1,081	2,244	1,358,200	2,172,000	0.5280	1.8255	1.7086	18,639	24,794	37,111	80,544
Rochester	87	2,502	10,521	1,883,626	6,053,646	0.6330	1.6397	1.8412	50,243	30,886	111,460	192,589
Rockingham	95	3,385	7,747	3,795,500	8,343,600	0.6800	1.3385	1.3476	82,546	50,803	112,438	245,787
Roxbury	86	1,800	8,456	892,908	3,173,154	0.8809	1.6825	1.8734	35,818	15,023	59,446	110,287
Royalton	75	3,797	4,687	2,733,118	4,403,229	0.5028	1.1330	1.2790	35,882	30,966	56,317	123,165
Rupert	73	5,263	9,591	8,107,710	18,050,757	0.2970	1.0193	1.3462	77,691	82,642	242,999	403,332
Rutland City	2	0	133	0	406,600	1.2610	1.2608	1.5625	5,127	0	6,353	11,480
Rutland Town	33	2,018	1,523	2,908,300	4,615,000	0.2484	1.2807	1.3612	18,688	37,247	62,819	118,754
Ryegate	73	4,638	4,225	2,405,546	4,735,593	0.4690	1.1049	1.2523	33,492	26,579	59,304	119,375
Salisbury	40	2,164	4,162	2,253,200	8,684,200	0.1934	1.6987	1.6143	21,153	38,275	140,189	199,617
Sandgate	52	2,889	14,500	2,097,083	9,563,836	0.5066	1.3074	1.3461	59,074	27,417	128,739	215,230
Searsburg	1	0	478	0	620,700	0.7272	1.0278	1.2128	4,514	0	7,528	12,042
Shaftsbury	48	2,510	3,946	1,675,818	2,644,406	0.5191	1.9596	2.2077	22,426	32,839	58,381	113,646
Shaftsbury ID	1	0	60	0	77,740	0.5191	2.0307	2.1912	404	0	1,703	2,107
Sharon	101	3,227	8,843	1,923,379	5,989,875	0.6875	1.7771	1.9783	54,404	34,180	118,498	207,082
Sheffield	20	344	4,438	190,682	2,057,488	0.7108	1.6148	1.9803	15,980	3,079	40,744	59,803

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Shelburne	38	807	1,896	7,377,407	17,347,031	0.3196	1.2408	1.3515	79,019	91,539	234,445	405,003
Sheldon	65	7,026	4,789	6,324,444	13,922,503	0.2693	1.0675	1.3168	54,525	67,513	183,332	305,370
Shoreham	119	8,949	10,851	6,526,386	15,231,554	0.4542	1.5384	1.4333	98,825	100,402	218,314	417,541
Shrewsbury	85	3,746	7,258	3,104,709	5,473,195	0.6779	1.7985	2.0551	58,150	55,838	112,480	226,468
South Burlington	8	308	466	609,600	3,040,900	0.3597	1.4161	1.4006	13,131	8,633	42,591	64,355
South Hero	28	1,259	1,188	5,398,400	8,060,344	0.2357	1.0459	1.2248	31,722	56,462	98,723	186,907
Springfield	129	5,728	6,487	4,724,700	5,879,500	1.1750	1.2750	1.3239	124,599	60,240	77,839	262,678
St. Albans Town	76	5,216	4,812	9,389,612	16,193,249	0.3145	1.1272	1.3202	80,458	105,840	213,783	400,081
St. George	9	373	570	725,040	1,927,320	0.1752	1.4039	1.4412	4,647	10,179	27,777	42,603
St. Johnsbury	68	2,775	3,369	3,048,714	4,543,890	0.6881	1.0920	1.2774	52,245	33,292	58,044	143,581
Stamford	16	117	2,887	52,700	1,167,200	0.6356	1.1735	1.5740	7,754	618	18,372	26,744
Stannard	20	755	1,543	690,700	1,286,300	0.7810	1.2023	1.3384	15,440	8,304	17,216	40,960
Starksboro	122	5,450	9,689	4,528,550	8,587,400	0.4445	1.3595	1.4674	58,300	61,566	126,012	245,878
Stockbridge	66	1,180	14,483	824,825	7,737,310	0.5000	1.2990	1.5140	42,811	10,714	117,143	170,668
Stowe	92	1,852	9,123	15,839,900	43,358,800	0.3506	1.5798	1.6403	207,551	250,239	711,214	1,169,004
Strafford	141	5,165	9,191	8,234,860	15,831,112	0.4631	1.1588	1.2807	111,450	95,426	202,749	409,625
Stratton	16	38	2,677	98,400	3,618,100	0.0893	1.6867	1.6275	3,319	1,660	58,885	63,864
Sudbury	45	1,667	4,638	1,063,149	2,714,872	0.4929	2.3438	2.4954	18,622	24,918	67,747	111,287
Sunderland	14	256	463	1,292,700	3,134,700	0.2412	1.4101	1.3784	10,679	18,228	43,209	72,116
Sutton	41	2,538	4,001	2,315,500	6,940,130	0.3500	1.1174	1.2418	32,395	25,873	86,183	144,451
Swanton	73	7,357	4,274	6,925,400	9,832,800	0.2954	1.0145	1.2983	49,504	70,258	127,659	247,421
Thetford	151	5,377	7,057	5,790,921	7,707,161	0.5261	1.6688	1.4699	71,013	96,639	113,288	280,940
Tinmouth	67	3,749	4,990	3,355,500	6,320,700	0.5352	1.2907	1.2537	51,787	43,309	79,243	174,339
Topsham	96	1,838	9,947	1,589,579	7,674,375	0.6158	1.2373	1.2924	57,047	19,668	99,184	175,899
Townshend	78	3,222	8,525	2,067,400	5,333,654	0.4600	1.2944	1.3518	34,045	26,760	72,100	132,905
Troy	42	1,372	5,104	1,096,000	5,599,900	0.4273	1.3140	1.7160	28,612	14,401	96,094	139,107
Tunbridge	181	7,476	8,660	8,668,393	10,813,996	0.7387	1.8051	1.9720	143,916	156,473	213,252	513,641
Underhill	82	3,458	3,825	4,893,200	5,116,900	0.4229	1.2803	1.4211	42,333	62,648	72,716	177,697
Underhill ID	4	239	85	365,400	255,800	0.4229	1.2882	1.4138	2,627	4,707	3,617	10,951
Vergennes	2	31	26	160,800	90,453	0.6007	1.2390	1.3130	1,509	1,992	1,188	4,689
Vernon	30	1,335	2,116	2,989,320	4,673,700	0.3656	0.9999	0.9562	28,016	29,890	44,690	102,596
Vershire	115	3,142	11,606	2,932,760	9,620,000	0.8043	1.6220	1.6605	100,962	47,569	159,740	308,271
Victory	9	266	2,506	111,700	668,350	0.1010	1.5235	1.8836	788	1,702	12,589	15,079
Waitsfield	74	1,366	5,854	5,165,200	18,853,841	0.3230	1.2977	1.3664	77,582	67,029	257,619	402,230
Walden	62	4,052	2,856	3,736,600	3,292,600	0.6017	1.1153	1.4190	42,295	41,674	46,722	130,691
Wallingford	48	1,578	2,690	2,499,232	4,179,635	0.2228	1.2516	1.3042	14,881	31,280	54,511	100,672
Waltham	24	799	1,884	814,780	2,317,736	0.3800	1.4351	1.5182	11,904	11,693	35,188	58,785

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax Rate	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Wardsboro	33	848	3,220	1,024,960	3,230,395	0.4530	1.2446	1.3685	19,277	12,757	44,208	76,242
Warners Grant	1	0	1,607	0	377,200	0.0500	0.8428	1.3230	189	0	4,990	5,179
Warren	68	1,693	4,728	6,019,875	14,309,500	0.2570	1.1655	1.2756	52,246	70,162	182,532	304,940
Warren Gore	3	0	5,211	0	1,760,900	0.0756	0.7741	1.2152	1,331	0	21,398	22,729
Washington	106	5,461	7,698	5,954,250	7,593,600	0.4900	1.0186	1.3575	66,384	60,650	103,083	230,117
Waterbury	61	3,228	2,964	10,805,100	9,229,100	0.3204	1.1866	1.3454	64,190	128,213	124,168	316,571
Waterford	32	1,145	4,216	515,256	3,102,716	0.3200	1.2305	1.4736	11,578	6,340	45,722	63,640
Waterville	43	2,603	2,054	1,933,833	1,293,907	0.5734	2.0151	2.0820	18,508	38,969	26,939	84,416
Weathersfield	92	4,640	3,940	5,605,100	5,983,531	0.5762	1.7064	1.5729	66,774	95,645	94,115	256,534
Wells	16	784	962	752,521	849,658	0.2965	1.2322	1.5208	4,750	9,273	12,922	26,945
Wells River	1	0	173	0	167,000	0.5100	1.3511	1.5313	852	0	2,557	3,409
West Fairlee	71	2,130	6,874	1,758,551	4,320,848	0.6242	1.4685	1.5033	37,948	25,824	64,955	128,727
West Haven	31	1,978	8,342	1,495,200	6,443,800	0.8000	1.1421	1.2846	63,512	17,077	82,777	163,366
West Rutland	22	618	2,425	248,500	853,225	0.6677	1.2022	1.3553	7,356	2,987	11,564	21,907
West Windsor	71	2,382	2,760	18,506,535	22,649,570	0.2400	1.2428	1.3244	98,775	229,999	299,971	628,745
Westfield	29	1,721	9,031	1,728,054	4,200,657	0.3709	1.2671	1.3835	21,990	21,896	58,116	102,002
Westford	104	5,407	6,048	5,105,100	5,916,350	0.4668	1.1277	1.2892	51,448	57,570	76,274	185,292
Westminster	123	4,599	7,385	5,307,718	8,601,902	0.6179	1.4993	1.5569	85,948	79,579	133,923	299,450
Westmore	27	5,472	4,547	3,707,200	3,542,500	0.3645	1.0122	1.3749	26,425	37,524	48,706	112,655
Weston	64	1,000	4,801	4,419,129	10,740,900	0.3140	1.6225	1.6314	47,602	71,700	175,227	294,529
Weybridge	50	177	6,705	434,100	11,758,175	0.3600	1.5069	1.4604	43,892	6,541	171,716	222,149
Wheelock	66	624	10,213	526,300	7,319,300	0.6000	1.0538	1.2924	47,074	5,546	94,595	147,215
Whiting	48	2,803	3,316	1,526,841	3,501,478	0.7564	1.4384	1.5978	38,034	21,962	55,947	115,943
Whitingham	41	1,075	2,880	971,900	2,763,200	0.6850	1.9763	1.8961	25,585	19,208	52,393	97,186
Williamstown	89	4,401	4,953	2,571,211	5,292,500	0.5412	1.3503	1.5578	42,558	34,719	82,447	159,724
Williston	30	1,285	1,357	3,091,550	3,939,160	0.1994	1.2923	1.4265	14,019	39,952	56,192	110,163
Wilmington	26	778	2,048	1,510,480	2,958,950	0.4218	1.5254	1.4628	18,852	23,041	43,284	85,177
Windham	41	689	9,375	663,700	3,536,174	0.6235	1.3739	1.4912	26,186	9,119	52,731	88,036
Windsor	33	1,989	945	2,765,950	1,728,040	1.1050	1.3260	1.4281	49,659	36,676	24,678	111,013
Winhall	20	217	1,290	181,000	1,657,300	0.3835	2.2732	2.1955	7,050	4,114	36,386	47,550
Wolcott	102	3,673	6,809	5,701,600	9,261,050	0.4331	1.0928	1.2389	64,803	62,307	114,735	241,845
Woodbury	68	1,809	11,124	1,809,400	5,709,600	0.3509	1.3347	1.3244	26,384	24,150	75,618	126,152
Woodford	1	0	133	0	113,400	0.0472	0.9523	1.2408	54	0	1,407	1,461
Woodstock	175	3,779	11,611	14,335,200	55,140,187	0.3100	1.4661	1.4477	215,374	210,168	798,264	1,223,806
Worcester	75	3,055	7,741	3,508,375	4,935,626	0.4912	1.2683	1.2712	41,477	44,497	62,742	148,716

## Current Use Appraisal Program Participant Tax Savings - Tax Year 2009

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	

<b>Homestead and Nonresidential Totals</b>
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<u>Program Acreage</u>		<u>Exempt Reduction</u>		<u>School Taxes Saved</u>	
Homestead	Nonresidential	Homestead	Nonresidential	Homestead	Nonresidential
690,150	1,498,420	\$847,880,397	\$1,796,868,471	\$11,339,421	\$26,043,554

<b>STATE TOTALS</b>
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<u>Total No. Parcels</u>	<u>Total Acreage</u>	<u>Total Reduction Amount</u>	<u>Total Mun Tax Saved</u>	<u>Total State Ed Tax Saved</u>	<u>Total Taxes Saved</u>
15,641	2,188,743	\$2,644,702,930	\$11,584,267	\$37,382,975	\$48,967,242

## **2009 Equalization Study**

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

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

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

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

**Equalized Education Grand List  
Effective January 1, 2010**

Addison

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Addison	824	1,963,606	91.98	11.10	2,134,900
Bridport	647	924,693	71.03	21.32	1,301,880
Bristol	1,540	2,748,495	83.85	15.74	3,277,820
Cornwall	595	1,911,174	100.74	7.37	1,897,040
Ferrisburgh	1,491	4,560,136	88.52	16.23	5,151,300
Goshen	147	247,720	99.75	4.26	248,350
Granville	321	405,161	97.25	17.52	416,610
Hancock	255	331,082	92.41	15.37	358,270
Leicester	787	1,843,674	99.02	10.02	1,861,880
Lincoln	716	1,193,595	68.97	18.09	1,730,630
Middlebury	2,630	6,754,592	81.29	13.83	8,308,980
Monkton	890	1,722,562	78.43	16.15	2,196,330
New Haven	844	1,821,877	70.99	11.79	2,566,430
Orwell	728	1,021,039	70.14	17.95	1,455,630
Panton	312	807,387	80.82	25.07	999,020
Ripton	403	522,472	78.27	15.25	667,540
Salisbury	736	1,558,889	79.78	12.61	1,953,940
Shoreham	686	1,309,319	91.30	13.56	1,434,050
Starksboro	922	1,554,252	88.80	16.49	1,750,350
Vergennes	927	2,123,261	99.20	8.08	2,140,400
Waltham	222	429,957	88.75	13.59	484,450
Weybridge	375	1,262,556	86.83	11.10	1,453,970
Whiting	205	252,127	72.21	26.92	349,160
<b>County Totals</b>	<b>17,203</b>	<b>37,269,626</b>			<b>44,138,930</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Bennington

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Arlington	1,402	3,113,764	92.59	14.54	3,362,810
Bennington	5,305	9,288,408	85.02	15.20	10,924,540
Dorset	1,476	7,287,626	95.16	13.03	7,658,310
Glastenbury	9	41,896	106.57	8.61	39,310
Landgrove	207	1,218,626	102.81	7.57	1,185,320
Manchester	2,842	13,367,070	97.67	8.17	13,685,570
North Bennington	416	665,242	85.22	15.20	780,600
Peru	749	2,553,105	101.74	7.44	2,509,330
Pownal	1,711	2,055,808	79.08	19.41	2,599,520
Readsboro	768	1,028,717	121.42	38.82	847,270
Rupert	557	1,510,732	98.96	9.33	1,526,540
Sandgate	349	626,428	94.71	18.59	661,450
Searsburg	154	395,940	121.07	36.71	327,020
Shaftsbury	1,489	2,051,596	60.13	19.17	3,412,170
Shaftsbury ID	293	366,309	60.60	19.17	604,440
Stamford	734	805,967	81.54	25.58	988,400
Sunderland	670	1,688,157	103.25	7.36	1,635,070
Winhall	2,027	5,342,385	64.74	22.28	8,251,900
Woodford	485	578,238	105.64	4.65	547,370
<b>County Totals</b>	<b>21,643</b>	<b>53,986,014</b>			<b>61,546,940</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Caledonia

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barnet	1,119	2,284,154	99.34	8.72	2,299,410
Burke	1,215	2,273,670	91.27	17.08	2,491,110
Danville	1,528	2,824,613	91.56	17.38	3,084,930
Groton	762	1,035,211	94.24	19.29	1,098,490
Hardwick	1,460	1,602,422	85.40	17.16	1,876,410
Kirby	336	553,499	96.17	11.68	575,560
Lyndon	2,210	2,828,091	78.51	16.48	3,602,180
Newark	698	912,129	100.69	9.65	905,840
Peacham	664	1,351,600	99.50	10.65	1,358,330
Ryegate	751	1,342,818	97.78	12.21	1,373,280
Sheffield	530	426,762	69.24	33.72	616,350
St. Johnsbury	2,908	5,685,966	104.03	11.06	5,465,690
Stannard	174	173,901	101.17	4.09	171,880
Sutton	597	992,607	107.47	17.59	923,640
Walden	720	853,412	90.26	17.36	945,490
Waterford	763	1,562,790	87.17	16.83	1,792,730
Wheelock	558	641,584	103.82	12.62	617,990
<b>County Totals</b>	<b>16,993</b>	<b>27,345,229</b>			<b>29,199,310</b>



**Equalized Education Grand List  
Effective January 1, 2010**

Chittenden

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bolton	755	1,191,045	90.77	10.20	1,312,220
Buels Gore	26	27,627	73.68	10.67	37,490
Burlington	10,344	32,866,205	87.72	9.90	37,466,460
Charlotte	1,665	9,245,337	100.24	8.20	9,223,270
Colchester	6,703	13,904,115	69.95	9.64	19,877,250
Essex Jct.	3,330	10,202,340	98.58	5.76	10,349,680
Essex Town	4,211	12,890,237	98.23	5.76	13,122,500
Hinesburg	1,866	4,931,481	94.41	7.78	5,223,670
Huntington	894	1,791,203	88.29	9.95	2,028,770
Jericho	1,533	4,259,823	93.00	8.44	4,580,290
Jericho ID	454	1,301,049	93.32	8.44	1,394,180
Milton	4,270	10,510,051	100.51	7.55	10,456,720
Richmond	1,661	4,289,900	98.07	6.67	4,374,240
Shelburne	2,771	14,399,795	97.86	7.09	14,715,180
South Burlington	7,351	26,884,411	95.67	6.42	28,102,120
St. George	315	623,044	98.54	7.67	632,260
Underhill	1,046	2,998,650	94.54	9.16	3,171,920
Underhill ID	238	574,353	94.88	9.16	605,350
Westford	918	2,232,631	100.95	3.76	2,211,530
Williston	3,797	16,069,112	93.90	5.54	17,113,660
Winooski	1,691	4,408,375	97.76	7.09	4,509,500
<b>County Totals</b>	<b>55,839</b>	<b>175,600,784</b>			<b>190,508,260</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Essex

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Averill	268	412,341	105.33	15.25	391,460
Averys Gore	14	23,508	101.64	15.25	23,130
Bloomfield	271	338,860	100.82	10.17	336,100
Brighton	1,046	1,449,810	100.17	6.47	1,447,350
Brunswick	128	83,742	69.44	9.25	120,600
Canaan	634	831,314	99.01	8.25	839,650
Concord	1,004	1,010,337	78.31	18.92	1,290,240
East Haven	237	143,868	61.34	22.03	234,540
Ferdinand	88	141,396	103.51	15.25	136,600
Granby	135	113,803	53.66	35.38	212,090
Guildhall	286	373,106	109.21	7.36	341,640
Lemington	125	91,549	60.39	9.60	151,590
Lewis	39	83,227	100.71	15.25	82,640
Lunenburg	1,004	811,932	74.92	25.79	1,083,720
Maidstone	360	635,706	95.98	10.24	662,330
Norton	298	414,782	95.74	8.64	433,240
Victory	143	135,791	71.16	15.78	190,830
Warners Grant	2	1,804	102.41	15.25	1,760
Warren Gore	58	80,283	105.51	15.25	76,090
<b>County Totals</b>	<b>6,140</b>	<b>7,177,159</b>			<b>8,055,600</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Franklin

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bakersfield	713	1,112,884	95.31	12.44	1,167,620
Berkshire	715	1,239,931	102.74	5.73	1,206,920
Enosburg	1,254	1,990,206	103.15	7.99	1,929,490
Fairfax	1,675	3,760,572	91.18	7.25	4,124,320
Fairfield	954	1,599,169	100.36	4.77	1,593,360
Fletcher	685	1,086,391	85.88	12.52	1,264,940
Franklin	940	1,188,283	75.93	20.59	1,565,040
Georgia	1,972	4,924,501	100.05	9.39	4,922,190
Highgate	1,671	3,609,699	106.42	13.75	3,392,050
Montgomery	948	1,162,913	72.11	19.61	1,612,700
Richford	1,145	1,528,029	104.92	10.83	1,456,310
Sheldon	876	2,250,198	101.73	7.29	2,212,010
St. Albans City	2,142	3,616,373	71.83	14.73	5,034,570
St. Albans Town	3,008	7,860,798	101.45	9.45	7,748,090
Swanton	3,156	5,989,766	102.32	7.72	5,854,190
<b>County Totals</b>	<b>21,854</b>	<b>42,919,713</b>			<b>45,083,800</b>

**Equalized Education Grand List**

**Effective January 1, 2010**

**Grand Isle**

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Alburgh	1,823	1,704,573	60.70	22.17	2,808,190
Grand Isle	1,234	3,770,853	101.76	8.44	3,705,750
Isle LaMotte	848	993,951	92.14	18.80	1,078,720
North Hero	1,052	2,670,158	82.83	19.90	3,223,740
South Hero	1,184	4,926,286	104.83	6.31	4,699,220
<b>County Totals</b>	<b>6,141</b>	<b>14,065,821</b>			<b>15,515,620</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Lamoille

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Belvidere	261	290,150	95.86	15.49	302,700
Cambridge	1,875	5,308,958	96.68	10.02	5,491,490
Eden	855	1,333,021	93.37	12.64	1,427,660
Elmore	642	1,346,268	88.28	21.68	1,525,030
Hyde Park	1,439	2,682,816	98.32	11.70	2,728,730
Johnson	1,280	1,529,200	70.65	18.56	2,164,390
Morristown	2,320	5,830,748	93.05	11.56	6,266,350
Stowe	3,592	19,928,325	81.55	11.93	24,436,470
Waterville	367	433,086	65.33	18.71	662,890
Wolcott	942	1,574,527	106.58	12.62	1,477,250
<b>County Totals</b>	<b>13,573</b>	<b>40,257,099</b>			<b>46,482,960</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Orange

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bradford	1,297	2,316,919	99.46	9.73	2,329,610
Braintree	725	809,062	73.97	26.64	1,093,840
Brookfield	861	1,580,117	100.43	8.11	1,573,290
Chelsea	802	1,097,990	89.28	13.28	1,229,810
Corinth	1,015	1,450,131	99.16	8.26	1,462,340
Fairlee	646	2,163,576	100.95	5.08	2,143,170
Newbury	1,343	1,822,946	86.86	23.15	2,098,610
Orange	601	948,725	111.24	17.05	852,890
Randolph	2,026	4,190,163	102.52	10.06	4,087,320
Strafford	678	1,910,680	104.79	11.23	1,823,300
Thetford	1,351	3,105,134	87.64	18.82	3,543,080
Topsham	843	1,023,432	100.08	6.11	1,022,590
Tunbridge	864	1,128,956	69.49	22.37	1,624,560
Vershire	499	642,494	86.30	9.74	744,500
Washington	671	1,004,421	98.92	12.27	1,015,440
Wells River	178	292,030	87.56	23.15	333,530
West Fairlee	420	613,996	89.51	17.82	685,980
Williamstown	1,551	2,788,071	85.44	16.13	3,263,120
<b>County Totals</b>	<b>16,371</b>	<b>28,888,843</b>			<b>30,926,980</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Orleans

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Albany	652	939,737	107.26	12.65	876,100
Barton	1,193	1,316,177	77.94	23.05	1,688,760
Brownington	626	785,483	108.21	18.06	725,860
Charleston	746	929,789	83.19	17.76	1,117,680
Coventry	577	1,206,782	98.47	6.52	1,225,530
Craftsbury	740	1,112,543	82.44	16.85	1,349,570
Derby	2,540	4,889,982	95.93	13.76	5,097,450
Glover	860	1,343,404	101.06	13.88	1,329,370
Greensboro	919	1,670,622	61.34	21.56	2,723,580
Holland	522	557,113	87.45	18.61	637,040
Irasburg	653	965,179	89.95	15.35	1,072,970
Jay	931	2,059,211	98.20	8.49	2,096,920
Lowell	683	821,134	103.32	14.42	794,760
Morgan	863	1,912,376	101.29	8.70	1,887,940
Newport City	1,992	2,510,491	81.75	17.73	3,071,070
Newport Town	961	1,883,554	102.57	7.46	1,836,430
Orleans ID	386	435,560	76.89	23.05	566,440
Troy	965	1,064,202	77.94	19.40	1,365,410
Westfield	447	679,897	99.64	5.67	682,350
Westmore	675	1,346,111	97.46	17.05	1,381,180
<b>County Totals</b>	<b>17,931</b>	<b>28,429,347</b>			<b>31,526,410</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Rutland

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Benson	622	913,748	92.31	22.82	989,840
Brandon	1,939	3,307,288	98.41	14.33	3,360,580
Castleton	2,375	4,328,964	82.80	15.89	5,228,350
Chittenden	734	1,220,993	63.67	20.64	1,917,640
Clarendon	1,251	2,625,673	101.74	6.79	2,580,680
Danby	806	1,799,184	91.99	15.58	1,955,790
Fair Haven	1,157	1,813,790	104.38	6.97	1,737,690
Hubbardton	693	1,174,557	94.46	13.38	1,243,450
Ira	291	508,635	103.97	11.87	489,190
Killington	3,005	6,953,396	70.95	14.14	9,799,800
Mendon	814	1,783,492	88.25	17.07	2,020,990
Middletown Springs	470	854,105	82.93	8.44	1,029,910
Mount Holly	1,184	1,823,177	62.33	23.07	2,925,180
Mount Tabor	143	232,833	101.87	11.33	228,560
Pawlet	806	2,024,760	96.19	8.52	2,105,020
Pittsfield	509	1,019,497	93.97	11.00	1,084,920
Pittsford	1,431	3,284,246	95.09	12.43	3,453,820
Poultney	1,709	2,824,761	76.81	17.09	3,677,750
Proctor	727	1,276,177	100.51	8.88	1,269,720
Rutland City	5,952	9,668,596	82.75	16.83	11,684,790
Rutland Town	1,887	6,930,029	99.06	5.42	6,995,870
Shrewsbury	699	1,067,202	65.21	22.94	1,636,530
Sudbury	496	498,544	54.37	27.60	916,910
Tinmouth	445	869,205	104.86	8.27	828,940
Wallingford	1,141	2,355,965	102.45	12.80	2,299,510
Wells	971	1,821,678	81.65	11.87	2,231,040
West Haven	163	293,844	103.81	1.95	283,050
West Rutland	1,010	1,805,062	97.49	8.01	1,851,480
<b>County Totals</b>	<b>33,430</b>	<b>65,079,401</b>			<b>75,827,000</b>



**Equalized Education Grand List  
Effective January 1, 2010**

Washington

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barre City	3,046	4,741,265	90.48	13.12	5,239,860
Barre Town	3,481	5,781,088	82.56	12.53	7,001,940
Berlin	1,457	4,208,631	102.55	11.69	4,104,150
Cabot	855	1,491,580	95.34	15.42	1,564,510
Calais	935	1,782,678	97.05	12.76	1,836,870
Duxbury	707	1,466,874	95.59	10.93	1,534,600
East Montpelier	1,160	2,855,373	98.73	12.02	2,892,140
Fayston	1,143	2,834,676	70.68	15.83	4,010,750
Marshfield	797	1,142,352	82.71	14.58	1,381,140
Middlesex	892	1,473,408	74.11	12.42	1,988,100
Montpelier	2,928	5,136,630	58.17	13.79	8,830,750
Moretown	857	1,680,547	72.15	17.07	2,329,260
Northfield	1,918	2,692,463	80.24	18.71	3,355,680
Plainfield	584	1,109,547	97.94	9.95	1,132,900
Roxbury	591	550,098	65.66	18.69	837,750
Waitsfield	1,074	3,668,102	96.52	16.30	3,800,500
Warren	3,122	7,839,459	104.45	8.77	7,505,600
Waterbury	2,164	6,905,184	97.20	6.21	7,104,400
Woodbury	849	1,251,524	101.65	15.29	1,231,230
Worcester	462	883,856	102.04	24.79	866,150
<b>County Totals</b>	<b>29,022</b>	<b>59,495,335</b>			<b>68,548,280</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Windham

Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Athens	250	240,271	57.90	26.89	414,970
Brattleboro	4,303	10,098,606	87.52	15.41	11,538,790
Brookline	331	639,645	101.53	14.16	629,990
Dover	3,404	7,611,263	73.14	20.03	10,406,640
Dummerston	996	2,455,962	102.09	13.75	2,405,610
Grafton	616	1,611,449	96.62	12.11	1,667,760
Guilford	1,092	1,982,528	81.81	15.98	2,423,360
Halifax	641	1,195,879	99.49	22.75	1,202,060
Jamaica	1,305	2,788,746	95.99	19.34	2,905,140
Londonderry	1,567	4,248,664	99.24	5.62	4,281,130
Marlboro	635	1,474,647	95.60	9.61	1,542,580
Newfane	1,319	2,551,821	98.41	9.33	2,593,020
Putney	995	2,175,840	87.08	22.86	2,498,790
Rockingham	2,128	4,453,621	97.17	17.39	4,583,140
Somerset	34	52,165	89.08	29.18	58,560
Stratton	1,587	8,311,560	79.49	12.50	10,456,290
Townshend	1,018	1,847,440	104.04	19.28	1,775,720
Vernon	889	2,233,721	110.18	5.50	2,027,270
Wardsboro	1,038	1,707,761	98.60	11.24	1,731,970
Westminster	1,544	2,424,103	83.75	22.16	2,894,340
Whitingham	1,170	1,813,973	70.98	23.59	2,555,540
Wilmington	3,067	6,585,004	100.11	6.03	6,577,560
Windham	519	860,713	89.81	19.73	958,350
<b>County Totals</b>	<b>30,448</b>	<b>69,365,382</b>			<b>78,128,580</b>

**Equalized Education Grand List  
Effective January 1, 2010**

Windsor

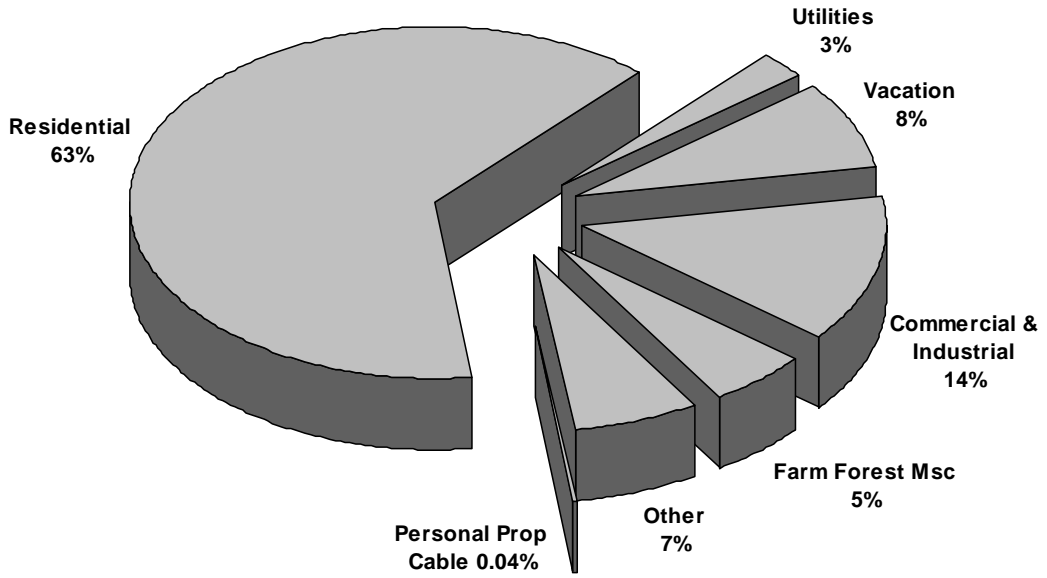
Town Name	Total Taxable	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Andover	548	1,532,817	98.16	13.62	1,561,540
Baltimore	111	189,773	111.64	10.13	169,990
Barnard	815	3,349,319	99.85	14.72	3,354,310
Bethel	1,125	1,951,683	102.83	7.12	1,897,960
Bridgewater	741	1,879,017	91.94	16.78	2,043,640
Cavendish	1,166	2,412,241	91.75	19.33	2,629,170
Chester	1,831	4,060,436	99.38	8.90	4,085,610
Hartford	5,437	14,220,386	95.66	8.53	14,865,930
Hartland	1,538	4,234,123	91.96	13.90	4,604,330
Ludlow	3,457	15,349,166	92.34	18.58	16,622,430
Norwich	1,542	7,012,920	91.40	12.29	7,672,980
Plymouth	1,142	3,071,012	95.74	9.05	3,207,810
Pomfret	594	2,401,719	96.86	8.73	2,479,580
Reading	529	1,528,564	101.44	9.62	1,506,820
Rochester	947	1,207,292	68.29	21.50	1,767,880
Royalton	1,268	2,406,438	96.61	8.70	2,490,930
Sharon	754	1,099,613	67.96	13.48	1,618,030
Springfield	3,758	6,451,848	100.43	10.17	6,423,970
Stockbridge	769	1,089,646	86.54	17.88	1,259,060
Weathersfield	1,619	2,651,766	88.69	20.25	2,989,770
West Windsor	885	3,208,767	92.17	17.58	3,481,370
Weston	629	1,947,123	83.97	17.41	2,318,740
Windsor	1,345	2,430,693	97.42	6.94	2,495,180
Woodstock	1,887	8,492,115	92.25	13.46	9,205,690
<b>County Totals</b>	<b>34,437</b>	<b>94,178,477</b>			<b>100,752,720</b>

**STATE TOTALS:                    321,025                    744,058,230                    826,241,390**

**2009 Summary of Listed Values and  
Equalized Education Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	146,122	31,019,486,919	34,275,102,215
R2	48,687	15,326,784,154	16,884,332,961
MHU	11,075	285,491,540	312,107,345
MHL	10,394	996,887,911	1,101,307,172
S1	17,709	3,646,480,754	4,320,288,959
S2	8,163	2,018,257,431	2,289,370,539
COMM	14,458	7,927,795,486	8,866,799,611
CMA	2,044	1,006,144,892	1,124,489,120
IND	903	1,153,896,880	1,265,688,685
UE	752	1,927,288,793	2,032,381,619
UO	153	138,635,838	142,990,100
FRM	2,799	874,290,674	956,887,361
OTH	18,680	5,059,546,351	5,672,292,428
WOOD	8,372	613,374,878	682,490,925
MISC	30,714	2,347,039,481	2,633,136,677
CABLE		64,469,832	64,469,832
INVENTORY		Exempt	Exempt
MACH and EQUIP		Exempt	Exempt
<b>STATE TOTALS:</b>	<b>321,025</b>	<b>74,405,871,814</b>	<b>82,624,135,548</b>

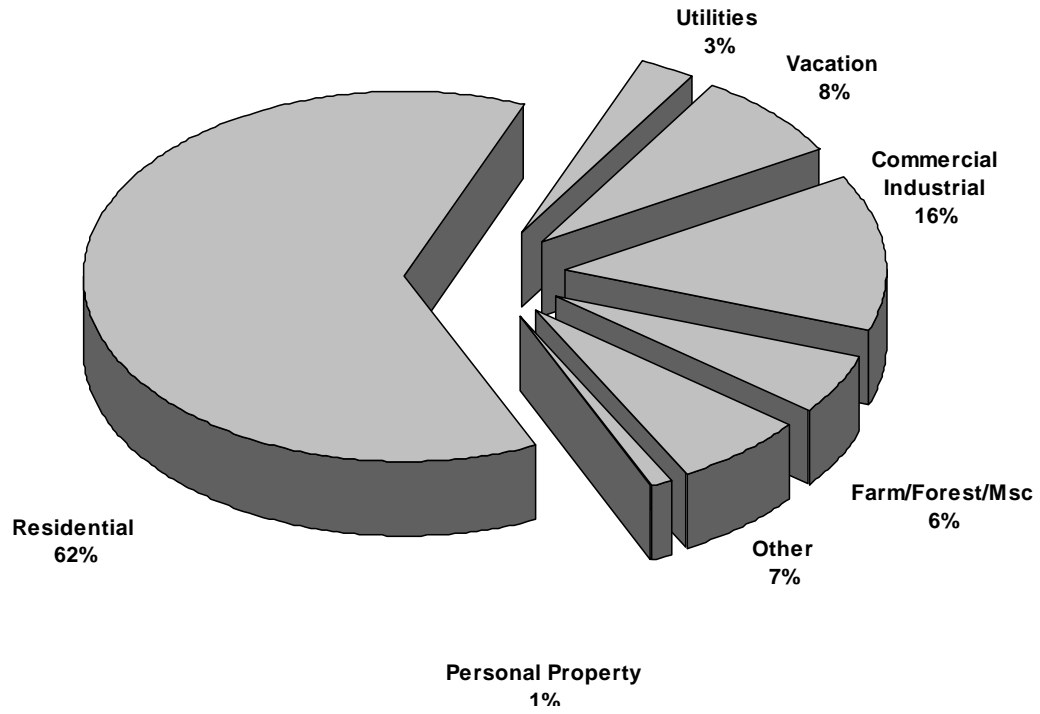
**2009 Summary of Education Equalized Values**



**2009 Summary of Listed Values and  
Equalized Municipal Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	146,122	31,025,404,150	34,282,560,312
R2	48,687	15,309,717,781	16,865,839,609
MHU	11,075	284,410,061	310,904,769
MHL	10,394	994,806,493	1,098,900,588
S1	17,709	3,646,240,954	4,320,019,970
S2	8,163	2,017,473,801	2,288,573,403
COMM	14,458	8,046,890,446	9,014,835,581
CMA	2,044	1,054,500,058	1,175,693,402
IND	903	1,172,060,484	1,283,722,349
UE	752	2,213,288,793	2,160,892,066
UO	153	138,635,838	142,990,100
FRM	2,799	862,747,134	943,160,234
OTH	18,680	5,078,560,283	5,691,349,320
WOOD	8,372	612,437,678	681,516,458
MISC	30,714	2,343,519,230	2,629,367,888
CABLE		24,077,186	24,077,186
INVENTORY		94,882,962	94,882,962
MACH and EQUIP		757,352,169	757,352,169
<b>STATE TOTALS:</b>	<b>321,025</b>	<b>75,677,005,501</b>	<b>83,766,638,365</b>

**2009 Summary of Municipal Equalized Values**



## **2009 Statutory Exemptions**

The lists that follow contain the number and values of properties exempt from property taxation by law 32 V.S.A. §3802. By statute, several types of properties are exempt including property owned by the United States, state and municipal government owned properties; organizations chartered by act of Congress including veterans' organizations, the Red Cross, Boy and Girl Scout organizations. Also covered under this statute is real and personal estate used for public, pious, and charitable uses; property held by and for the benefit of college fraternities and societies; property owned and occupied by a Young Men's or a Women's Christian Association; land and buildings used for cemetery purposes; grounds and property owned by agricultural societies so long as the same are used annually for agricultural fairs.

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



**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Addison

<b>Town Name</b>	<b>Parcel Count</b>	<b>Total Value</b>
Addison	22	7,604,400
Bridport	14	4,680,400
Bristol	117	31,895,800
Cornwall	13	2,842,400
Ferrisburgh	35	375,600
Goshen	4	174,800
Granville	7	0
Hancock	10	991,300
Leicester	8	480,800
Lincoln	19	4,126,900
Middlebury	197	13,634,000
Monkton	22	610,600
New Haven	22	0
Orwell	25	1,143,400
Panton	8	1,044,800
Ripton	31	6,701,700
Salisbury	16	7,224,000
Shoreham	32	3,362,800
Starksboro	35	1,979,100
Vergennes	5	164,300
Waltham	3	0
Weybridge	13	219,900
Whiting	11	10,700
<b>County Totals</b>	<b>669</b>	<b>\$89,267,700</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
 Bennington

Town Name	Parcel Count	Total Value
Arlington	28	18,421,900
Bennington	132	20,350,250
Dorset	45	17,739,900
Glastenbury	0	0
Landgrove	20	2,314,000
Manchester	64	50,777,600
North Bennington	19	1,501,000
Peru	14	4,399,400
Pownal	52	6,798,800
Readsboro	36	14,868,200
Rupert	15	4,787,600
Sandgate	7	0
Searsburg	1	0
Shaftsbury	9	1,201,500
Shaftsbury ID	2	0
Stamford	11	2,047,800
Sunderland	14	1,494,900
Winhall	92	15,422,000
Woodford	27	329,400
<b>County Totals</b>	<b>588</b>	<b>\$162,454,250</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
 Caledonia

Town Name	Parcel Count	Total Value
Barnet	42	8,118,500
Burke	25	12,998,900
Danville	36	10,921,800
Groton	39	1,340,700
Hardwick	62	20,143,800
Kirby	5	226,100
Lyndon	125	34,129,900
Newark	4	899,900
Peacham	16	2,064,900
Ryegate	15	956,700
Sheffield	11	3,553,390
St. Johnsbury	142	69,340,300
Stannard	1	0
Sutton	8	954,100
Walden	9	8,391,600
Waterford	7	0
Wheelock	7	637,500
<b>County Totals</b>	<b>554</b>	<b>\$174,678,090</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Chittenden

Town Name	Parcel Count	Total Value
Bolton	3	590,300
Buels Gore	0	0
Burlington	447	1,718,756,900
Charlotte	25	9,591,600
Colchester	161	18,622,500
Essex Jct.	55	94,627,000
Essex Town	78	83,067,900
Hinesburg	39	12,556,300
Huntington	14	3,067,600
Jericho	30	9,666,900
Jericho ID	12	4,638,300
Milton	67	23,418,740
Richmond	22	5,567,300
Shelburne	75	51,175,600
South Burlington	90	39,915,500
St. George	4	316,300
Underhill	31	18,657,400
Underhill ID	9	2,617,800
Westford	22	5,566,900
Williston	99	33,636,130
Winooski	40	13,265,743
<b>County Totals</b>	<b>1,323</b>	<b>\$2,149,322,713</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
 Essex

Town Name	Parcel Count	Total Value
Averill	0	0
Averys Gore	0	0
Bloomfield	18	1,096,800
Brighton	35	1,393,500
Brunswick	12	465,200
Canaan	32	1,763,200
Concord	31	4,288,100
East Haven	10	738,500
Ferdinand	3	128,100
Granby	9	647,700
Guildhall	16	989,400
Lemington	1	306,400
Lewis	1	0
Lunenburg	9	36,700
Maidstone	6	183,100
Norton	9	1,071,700
Victory	9	394,900
Warners Grant	0	0
Warren Gore	0	0
<b>County Totals</b>	<b>201</b>	<b>\$13,503,300</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Franklin

<b>Town Name</b>	<b>Parcel Count</b>	<b>Total Value</b>
Bakersfield	19	0
Berkshire	15	530,900
Enosburg	57	87,700
Fairfax	40	1,590,800
Fairfield	3	327,750
Fletcher	20	2,597,600
Franklin	18	2,382,160
Georgia	25	9,852,800
Highgate	34	59,370,069
Montgomery	24	433,600
Richford	63	33,838,200
Sheldon	19	0
St. Albans City	60	1,951,400
St. Albans Town	10	7,645,100
Swanton	70	5,303,300
<b>County Totals</b>	<b>477</b>	<b>\$125,911,379</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Grand Isle

Town Name	Parcel Count	Total Value
Alburgh	40	90,400
Grand Isle	22	8,892,100
Isle LaMotte	14	4,118,400
North Hero	21	12,147,700
South Hero	23	5,370,300
<b>County Totals</b>	<b>120</b>	<b>\$30,618,900</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Lamoille

<b>Town Name</b>	<b>Parcel Count</b>	<b>Total Value</b>
Belvidere	11	31,600
Cambridge	44	22,960,200
Eden	20	2,950,100
Elmore	7	1,461,100
Hyde Park	36	1,898,200
Johnson	54	1,613,700
Morristown	68	36,387,100
Stowe	154	30,354,100
Waterville	7	0
Wolcott	26	5,222,200
<b>County Totals</b>	<b>427</b>	<b>\$102,878,300</b>



**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
 Orange

Town Name	Parcel Count	Total Value
Bradford	41	4,571,700
Braintree	6	249,800
Brookfield	14	95,000
Chelsea	26	1,745,900
Corinth	21	642,200
Fairlee	23	11,613,600
Newbury	46	7,913,400
Orange	16	5,602,400
Randolph	82	8,892,400
Strafford	18	1,928,648
Thetford	50	7,152,809
Topsham	6	57,200
Tunbridge	14	5,278,600
Vershire	7	3,427,500
Washington	21	3,599,900
Wells River	19	6,379,500
West Fairlee	17	92,600
Williamstown	26	8,376,800
<b>County Totals</b>	<b>453</b>	<b>\$77,619,957</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
 Orleans

Town Name	Parcel Count	Total Value
Albany	18	3,236,700
Barton	37	14,246,500
Brownington	12	0
Charleston	19	2,616,200
Coventry	14	0
Craftsbury	42	6,416,800
Derby	69	30,265,300
Glover	21	3,922,100
Greensboro	15	203,700
Holland	5	796,500
Irasburg	21	626,700
Jay	2	447,600
Lowell	20	3,218,600
Morgan	13	461,700
Newport City	64	37,885,200
Newport Town	17	2,956,300
Orleans ID	17	5,429,500
Troy	47	3,832,100
Westfield	13	1,062,800
Westmore	22	6,817,000
<b>County Totals</b>	<b>488</b>	<b>\$124,441,300</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Rutland

Town Name	Parcel Count	Total Value
Benson	13	11,000
Brandon	53	9,823,700
Castleton	93	77,445,400
Chittenden	30	318,100
Clarendon	17	981,700
Danby	29	467,800
Fair Haven	60	18,903,000
Hubbardton	16	930,500
Ira	5	536,300
Killington	26	0
Mendon	30	4,033,100
Middletown Springs	11	2,246,100
Mount Holly	21	326,016
Mount Tabor	6	174,000
Pawlet	19	5,539,380
Pittsfield	9	1,369,900
Pittsford	40	11,044,700
Poultney	29	78,495,100
Proctor	43	20,142,100
Rutland City	168	205,259,200
Rutland Town	38	8,254,100
Shrewsbury	21	5,759,700
Sudbury	10	1,076,000
Tinmouth	9	1
Wallingford	34	12,227,700
Wells	11	2,049,500
West Haven	4	454,000
West Rutland	35	14,107,400
<b>County Totals</b>	<b>880</b>	<b>\$481,975,497</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Washington

Town Name	Parcel Count	Total Value
Barre City	122	106,930,428
Barre Town	116	85,276,100
Berlin	38	20,104,000
Cabot	25	411,000
Calais	19	2,193,900
Duxbury	16	22,780,300
East Montpelier	33	128,900
Fayston	19	5,075,600
Marshfield	30	9,801,200
Middlesex	16	277,800
Montpelier	33	19,973,200
Moretown	24	1,411,200
Northfield	90	150,879,591
Plainfield	29	5,231,700
Roxbury	9	19,900
Waitsfield	31	9,211,200
Warren	39	4,868,600
Waterbury	55	17,932,600
Woodbury	17	0
Worcester	12	3,276,300
<b>County Totals</b>	<b>773</b>	<b>\$465,783,519</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Windham

Town Name	Parcel Count	Total Value
Athens	10	757,600
Brattleboro	209	166,661,700
Brookline	9	394,840
Dover	32	11,882,020
Dummerston	21	6,934,200
Grafton	15	5,568,900
Guilford	11	467,640
Halifax	18	2,297,060
Jamaica	30	3,519,500
Londonderry	27	3,139,700
Marlboro	16	2,969,800
Newfane	35	8,012,100
Putney	45	32,282,300
Rockingham	88	47,289,400
Somerset	0	0
Stratton	15	17,767,400
Townshend	34	16,734,000
Vernon	23	0
Wardsboro	25	4,397,130
Westminster	30	41,421,000
Whitingham	23	4,360,200
Wilmington	56	1,851,300
Windham	11	1,731,100
<b>County Totals</b>	<b>783</b>	<b>\$380,438,890</b>

**2009 Statutory Exemptions**  
**Statewide Grand List Count and Total Value**  
Windsor

Town Name	Parcel Count	Total Value
Andover	20	2,380,300
Baltimore	2	127,900
Barnard	33	897,930
Bethel	46	8,161,500
Bridgewater	18	3,746,200
Cavendish	27	6,911,735
Chester	46	22,716,700
Hartford	0	0
Hartland	33	4,913,100
Ludlow	43	17,344,400
Norwich	54	33,233,500
Plymouth	10	1,120,425
Pomfret	13	4,266,600
Reading	22	5,488,300
Rochester	27	30,900
Royalton	44	1,019,000
Sharon	21	1,279,179
Springfield	117	113,930,200
Stockbridge	37	1,172,800
Weathersfield	30	6,460,600
West Windsor	21	7,654,300
Weston	12	1,239,330
Windsor	36	14,778,844
Woodstock	69	52,542,300

<b>County Totals</b>	<b>781</b>	<b>\$311,416,043</b>
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**STATE TOTALS: 8,517 \$4,690,309,838**

## **Property Tax Reduction Payments**

The figures supplied on the following pages include the Education Tax Reduction Payments as well as any Homeowner Rebate payments made to taxpayers in the municipality. These payments are applied for with personal income tax returns for tax year 2008 and the required filing of homestead declarations. The School Tax Adjustment column shows the total amount of school tax adjustment received by eligible taxpayers in town. If there were fewer than three taxpayers who received either a Homeowner Rebate and/or an Education Tax Reduction Payment the numbers are not shown for that municipality.

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

Additional information may be found on the Department of Taxes website:  
<http://www.state.vt.us/tax/statistics.shtml>

## Tax Year 2008 Property Tax Reduction Payment Summary<sup>1</sup>

<b>Addison County</b>								
<b>Town</b>	<b>House-sites<sup>2</sup></b>	<b>Recipients</b>	<b>School Tax Adjustment</b>	<b>Average School Tax Adjustment</b>	<b>Circuit Breaker Recipients<sup>3</sup></b>	<b>Circuit Breaker Adjustment<sup>4</sup></b>	<b>Average Circuit Breaker<sup>4</sup></b>	<b>Adjustment Coverage</b>
Addison	430	332	556,520	1,676.26	65	25,435	391.30	77.2%
Bridport	351	275	416,782	1,515.57	87	34,557	397.20	78.3%
Bristol	1,034	781	831,341	1,064.46	276	137,178	497.02	75.5%
Cornwall	369	220	483,191	2,196.32	61	22,275	365.16	59.6%
Ferrisburgh	835	605	1,026,190	1,696.18	99	30,289	305.95	72.5%
Goshen	64	42	30,407	723.97	17	8,799	517.59	65.6%
Granville	105	69	64,267	931.40	27	7,427	275.07	65.7%
Hancock	117	82	55,763	680.03	29	8,456	291.58	70.1%
Leicester	366	265	350,935	1,324.28	44	9,325	211.93	72.4%
Lincoln	437	322	502,823	1,561.56	117	61,971	529.66	73.7%
Middlebury	1,577	1,050	1,460,075	1,390.55	457	351,092	768.25	66.6%
Monkton	643	447	561,673	1,256.54	107	41,227	385.30	69.5%
New Haven	556	408	598,380	1,466.62	81	34,106	421.06	73.4%
Orwell	404	296	348,600	1,177.70	80	24,580	307.24	73.3%
Panton	206	150	264,896	1,765.98	53	28,783	543.07	72.8%
Ripton	197	128	142,381	1,112.35	43	13,548	315.08	65.0%
Salisbury	345	232	314,135	1,354.03	31	5,882	189.74	67.2%
Shoreham	401	291	397,553	1,366.16	107	45,631	426.46	72.6%
Starksboro	579	397	420,889	1,060.17	99	36,773	371.44	68.6%
Vergennes	669	495	445,187	899.37	192	90,462	471.16	74.0%
Waltham	161	109	140,156	1,285.84	28	8,354	298.36	67.7%
Weybridge	287	170	300,558	1,767.99	49	23,823	486.18	59.2%
Whiting	118	90	77,777	864.19	44	18,622	423.22	76.3%
<b>Totals</b>	<b>10,251</b>	<b>7,256</b>	<b>9,790,478</b>	<b>1,349.29</b>	<b>2,193</b>	<b>1,068,593</b>	<b>487.27</b>	<b>70.8%</b>



Bennington County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Arlington	737	552	840,061	1,521.85	114	28,073	246.25	74.9%
Bennington	3,280	2,070	1,335,535	645.19	1,008	509,308	505.27	63.1%
Dorset	652	408	1,053,734	2,582.68	65	16,909	260.13	62.6%
Glastenbury	2	*						
Landgrove	58	29	113,860	3,926.20	10	6,053	605.31	50.0%
Manchester	1,196	770	2,018,922	2,621.98	133	32,489	244.28	64.4%
N. Bennington ID	254	146	111,706	765.11	75	50,757	676.76	57.5%
Peru	130	90	247,529	2,750.32	18	5,146	285.90	69.2%
Pownal	1,016	685	563,236	822.24	206	63,686	309.16	67.4%
Readsboro	245	156	76,806	492.35	74	43,451	587.17	63.7%
Rupert	228	166	264,205	1,591.59	50	18,690	373.80	72.8%
Sandgate	120	74	93,303	1,260.85	36	15,501	430.58	61.7%
Searsburg	40	29	9,954	343.25	8	3,322	415.24	72.5%
Shaftsbury ID	220	153	167,196	1,092.78	30	6,759	225.30	69.5%
Shaftsbury	977	657	762,727	1,160.92	133	35,540	267.22	67.2%
Stamford	304	200	148,961	744.80	46	19,311	419.81	65.8%
Sunderland	342	238	381,023	1,600.93	46	12,032	261.57	69.6%
Winhall	241	134	288,406	2,152.28	21	3,730	177.64	55.6%
Woodford	131	89	51,661	580.46	*			67.9%
<b>Totals</b>	<b>10,173</b>	<b>6,646</b>	<b>8,528,825</b>	<b>1,283.30</b>	<b>2,073</b>	<b>870,757</b>	<b>420.05</b>	<b>65.3%</b>

Caledonia County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Barnet	540	359	408,553	1,138.03	129	51,938	402.62	66.5%
Burke	519	365	373,118	1,022.24	77	23,085	299.81	70.3%
Danville	786	547	560,855	1,025.33	183	71,029	388.14	69.6%
Groton	311	203	156,944	773.12	57	18,862	330.92	65.3%
Hardwick	860	581	397,917	684.88	337	202,874	602.00	67.6%
Kirby	166	108	139,807	1,294.51	35	13,380	382.28	65.1%
Lyndon	1,450	958	648,675	677.11	346	137,166	396.43	66.1%
Newark	212	141	112,614	798.68	48	14,718	306.62	66.5%
Peacham	259	185	279,341	1,509.95	75	35,993	479.90	71.4%
Ryegate	395	246	158,020	642.36	67	18,767	280.11	62.3%
Sheffield	228	144	87,050	604.51	50	16,237	324.74	63.2%
St. Johnsbury	1,674	999	594,116	594.71	524	276,354	527.39	59.7%
Stannard	69	43	21,713	504.96	26	12,954	498.24	62.3%
Sutton	333	239	201,565	843.37	77	27,528	357.51	71.8%
Walden	311	219	157,242	718.00	90	27,925	310.28	70.4%
Waterford	461	310	333,917	1,077.15	56	16,095	287.40	67.2%
Wheelock	254	178	112,797	633.69	68	28,522	419.44	70.1%
<b>Totals</b>	8,828	5,825	4,744,243	814.46	2,245	993,428	442.51	66.0%

Chittenden County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Bolton	390	220	188,529	856.95	53	19,424	366.48	56.4%
Buel's Gore	7	*						
Burlington	6,228	4,218	5,343,990	1,266.95	1,509	933,983	618.94	67.7%
Charlotte	1,155	521	1,671,592	3,208.43	95	31,873	335.50	45.1%
Colchester	4,459	2,798	3,470,838	1,240.47	737	394,787	535.67	62.7%
Essex Junction	2,562	1,708	2,165,447	1,267.83	539	330,916	613.94	66.7%
Essex Town	3,225	1,991	3,289,095	1,651.98	451	177,905	394.47	61.7%
Hinesburg	1,392	838	1,089,465	1,300.08	216	97,535	451.55	60.2%
Huntington	638	430	506,151	1,177.09	147	86,064	585.47	67.4%
Jericho	1,269	760	1,038,520	1,366.47	146	62,540	428.35	59.9%
Jericho ID	367	213	318,614	1,495.84	41	19,199	468.27	58.0%
Milton	3,090	2,229	2,568,101	1,152.13	414	158,167	382.05	72.1%
Richmond	1,241	755	950,752	1,259.27	207	107,580	519.71	60.8%
Shelburne	2,045	1,005	1,883,442	1,874.07	208	89,070	428.22	49.1%
South Burlington	4,947	3,092	5,256,959	1,700.18	634	222,497	350.94	62.5%
St. George	209	132	157,506	1,193.23	17	5,180	304.73	63.2%
Underhill ID	194	121	151,193	1,249.53	19	4,917	258.81	62.4%
Underhill Town	810	466	749,973	1,609.38	92	46,538	505.84	57.5%
Westford	662	435	547,890	1,259.52	89	38,867	436.70	65.7%
Williston	2,795	1,590	2,807,141	1,765.50	120	25,059	208.83	56.9%
Winooski	1,088	856	903,798	1,055.84	402	314,248	781.71	78.7%
<b>Totals</b>	<b>38,773</b>	<b>24,378</b>	<b>35,058,997</b>	<b>1,438.14</b>	<b>6,136</b>	<b>3,166,348</b>	<b>516.03</b>	<b>62.9%</b>

Essex County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Averill	12	6	6,295	1,049.24	*			50.0%
Avery's Gore	0							
Bloomfield	93	67	32,291	481.96	12	3,478	289.81	72.0%
Brighton	340	238	135,056	567.46	70	21,748	310.68	70.0%
Brunswick	36	22	11,279	512.68				61.1%
Canaan	336	210	108,066	514.60	79	32,080	406.07	62.5%
Concord	399	268	158,687	592.12	55	18,496	336.30	67.2%
East Haven	107	72	36,870	512.08	28	7,997	285.61	67.3%
Ferdinand	11	7	2,759	394.10				63.6%
Granby	29	17	3,711	218.28				58.6%
Guildhall	100	67	44,536	664.72	7	1,521	217.30	67.0%
Lemington	44	29	18,200	627.57	*			65.9%
Lewis	0							
Lunenburg	391	285	129,170	453.23	76	24,295	319.67	72.9%
Maidstone	64	48	95,843	1,996.74	4	643	160.65	75.0%
Norton	67	48	23,683	493.39	7	1,236	176.52	71.6%
Victory	38	30	13,204	440.14	5	955	191.04	78.9%
Warner's Grant	0							
Warren's Gore	2							
<b>Totals</b>	<b>2,069</b>	<b>1,414</b>	<b>819,650</b>	<b>579.67</b>	<b>343</b>	<b>112,448</b>	<b>327.84</b>	<b>68.3%</b>

Franklin County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Bakersfield	427	317	286,945	905.19	43	10,159	236.27	74.2%
Berkshire	468	330	239,401	725.46	77	23,894	310.31	70.5%
Enosburg	718	477	335,580	703.52	185	92,123	497.96	66.4%
Fairfax	1,330	904	876,927	970.05	120	40,181	334.84	68.0%
Fairfield	562	385	356,620	926.29	102	37,814	370.72	68.5%
Fletcher	441	323	385,998	1,195.04	84	38,232	455.15	73.2%
Franklin	434	318	256,815	807.59	45	10,248	227.73	73.3%
Georgia	1,384	981	1,133,452	1,155.40	85	18,553	218.27	70.9%
Highgate	1,046	781	623,428	798.24	74	15,782	213.27	74.7%
Montgomery	390	302	267,109	884.47	66	22,140	335.46	77.4%
Richford	609	424	223,909	528.09	207	100,447	485.25	69.6%
Sheldon	618	427	344,661	807.17	63	15,767	250.27	69.1%
St. Albans City	1,359	958	793,446	828.23	411	211,847	515.44	70.5%
St. Albans Town	1,853	1,305	1,420,890	1,088.80	170	45,499	267.64	70.4%
Swanton	1,879	1,362	1,182,045	867.87	219	71,355	325.82	72.5%
<b>Totals</b>	<b>13,518</b>	<b>9,594</b>	<b>8,727,227</b>	<b>909.65</b>	<b>1,951</b>	<b>754,041</b>	<b>386.49</b>	<b>71.0%</b>

Grand Isle County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Alburg	655	472	473,763	1,003.73	141	45,900	325.53	72.1%
Grand Isle	655	423	585,870	1,385.04	56	19,829	354.09	64.6%
Isle La Motte	190	134	129,255	964.59	29	7,837	270.23	70.5%
North Hero	324	219	389,744	1,779.65	30	7,043	234.78	67.6%
South Hero	551	328	668,614	2,038.46	58	21,413	369.19	59.5%
<b>Totals</b>	2,375	1,576	2,247,245	1,425.92	314	102,023	324.91	66.4%

Lamoille County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Belvidere	112	74	71,283	963.29	31	8,953	288.80	66.1%
Cambridge	988	722	934,107	1,293.78	136	37,477	275.57	73.1%
Eden	399	292	263,373	901.96	99	31,903	322.25	73.2%
Elmore	314	200	238,915	1,194.58	48	17,607	366.81	63.7%
Hyde Park	936	677	680,897	1,005.76	276	131,504	476.46	72.3%
Johnson	721	526	427,318	812.39	195	82,087	420.96	73.0%
Morristown	1,388	999	1,054,738	1,055.79	429	255,320	595.15	72.0%
Stowe	1,170	647	2,123,611	3,282.24	208	105,115	505.36	55.3%
Waterville	232	160	167,682	1,048.01	51	16,857	330.54	69.0%
Wolcott	513	383	324,880	848.25	122	43,855	359.47	74.7%
<b>Totals</b>	6,773	4,680	6,286,804	1,343.33	1,595	730,678	458.11	69.1%

Orange County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Bradford	729	502	459,880	916.10	197	95,632	485.44	68.9%
Braintree	432	305	250,998	822.95	101	35,465	351.14	70.6%
Brookfield	422	299	334,427	1,118.48	90	32,353	359.47	70.9%
Chelsea	395	280	254,404	908.59	105	37,576	357.87	70.9%
Corinth	452	320	295,578	923.68	120	49,200	410.00	70.8%
Fairlee	292	194	261,615	1,348.53	59	24,521	415.61	66.4%
Newbury	575	412	415,988	1,009.68	99	36,796	371.68	71.7%
Orange	377	245	164,424	671.12	63	18,260	289.84	65.0%
Randolph	1,251	804	738,018	917.93	399	217,264	544.52	64.3%
Strafford	381	247	390,949	1,582.79	89	43,563	489.47	64.8%
Thetford	898	601	971,720	1,616.84	220	116,322	528.74	66.9%
Topsham	397	278	198,381	713.60	108	40,027	370.62	70.0%
Tunbridge	460	337	347,301	1,030.57	112	63,389	565.98	73.3%
Vershire	213	156	184,247	1,181.07	88	54,184	615.73	73.2%
Washington	352	262	204,349	779.96	60	21,760	362.67	74.4%
Wells River	87	62	43,205	696.85	35	25,590	731.13	71.3%
West Fairlee	193	122	118,245	969.22	33	9,744	295.26	63.2%
Williamstown	1,059	699	493,737	706.35	227	89,698	395.14	66.0%
<b>Totals</b>	<b>8,965</b>	<b>6,125</b>	<b>6,127,468</b>	<b>1,000.40</b>	<b>2,205</b>	<b>1,011,345</b>	<b>458.66</b>	<b>68.3%</b>

Orleans County									
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage	
Albany	307	220	135,350	615.23	53	13,061	246.43	71.7%	
Barton	581	395	254,322	643.85	155	82,916	534.94	68.0%	
Brownington	329	234	134,861	576.33	107	44,001	411.22	71.1%	
Charleston	341	247	143,784	582.12	58	15,190	261.89	72.4%	
Coventry	348	228	122,791	538.56	18	953	52.95	65.5%	
Craftsbury	377	281	317,659	1,130.46	139	64,735	465.72	74.5%	
Derby	1,517	1,034	716,607	693.04	131	34,020	259.69	68.2%	
Glover	353	257	215,234	837.49	78	27,017	346.38	72.8%	
Greensboro	259	184	222,357	1,208.46	66	28,443	430.95	71.0%	
Holland	230	162	80,990	499.94	41	10,850	264.64	70.4%	
Irasburg	379	290	208,576	719.23	67	20,483	305.71	76.5%	
Jay	149	91	59,890	658.13	23	5,683	247.11	61.1%	
Lowell	257	191	95,141	498.12	43	12,132	282.15	74.3%	
Morgan	248	194	273,265	1,408.58	17	4,310	253.56	78.2%	
Newport City	1,012	656	358,607	546.66	362	214,043	591.28	64.8%	
Newport Town	533	386	385,285	998.15	107	33,546	313.52	72.4%	
Orleans	240	143	53,427	373.62	67	31,200	465.67	59.6%	
Troy	510	376	215,887	574.17	86	27,127	315.43	73.7%	
Westfield	181	146	129,201	884.94	40	12,213	305.33	80.7%	
Westmore	149	109	165,041	1,514.14	40	13,831	345.77	73.2%	
<b>Totals</b>	<b>8,300</b>	<b>5,824</b>	<b>4,288,275</b>	<b>736.31</b>	<b>1,698</b>	<b>695,755</b>	<b>409.75</b>	<b>70.2%</b>	

Rutland County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Benson	309	202	186,950	925.49	79	37,551	475.33	65.4%
Brandon	1,189	804	652,435	811.49	351	177,245	504.97	67.6%
Castleton	1,094	707	809,356	1,144.77	135	46,880	347.26	64.6%
Chittenden	414	253	347,919	1,375.17	56	23,202	414.32	61.1%
Clarendon	827	609	592,443	972.81	155	57,852	373.24	73.6%
Danby	422	279	334,135	1,197.62	104	63,009	605.86	66.1%
Fair Haven	728	429	250,788	584.59	246	144,766	588.48	58.9%
Hubbardton	251	183	174,361	952.79	64	32,477	507.45	72.9%
Ira	143	84	76,541	911.21	13	3,875	298.11	58.7%
Killington	264	168	490,928	2,922.19	48	12,824	267.16	63.6%
Mendon	365	210	249,031	1,185.86	43	17,196	399.90	57.5%
Middletown Springs	267	191	223,942	1,172.47	85	39,682	466.85	71.5%
Mt. Holly	455	334	545,320	1,632.70	71	16,228	228.56	73.4%
Mt. Tabor	61	42	37,457	891.84	*			68.9%
Pawlet	431	306	400,285	1,308.12	76	22,028	289.84	71.0%
Pittsfield	158	116	186,334	1,606.33	34	9,004	264.81	73.4%
Pittsford	934	639	633,349	991.16	234	100,237	428.36	68.4%
Poultney	838	578	664,322	1,149.35	191	72,141	377.70	69.0%
Proctor	537	325	260,474	801.46	179	114,607	640.26	60.5%
Rutland City	3,765	2,364	1,475,864	624.31	1,380	1,100,021	797.12	62.8%
Rutland Town	1,259	798	1,110,715	1,391.87	92	19,515	212.12	63.4%
Shrewsbury	380	253	283,906	1,122.16	64	26,897	420.26	66.6%
Sudbury	199	156	203,347	1,303.50	35	10,186	291.03	78.4%
Tinmouth	198	145	196,175	1,352.93	67	33,599	501.48	73.2%
Wallingford	695	479	557,758	1,164.42	103	22,511	218.55	68.9%
Wells	397	274	285,830	1,043.18	43	8,528	198.32	69.0%
West Haven	86	63	46,442	737.17	24	16,082	670.08	73.3%
West Rutland	689	440	301,084	684.28	197	84,937	431.15	63.9%
<b>Totals</b>	<b>17,355</b>	<b>11,431</b>	<b>11,577,489</b>	<b>1,012.82</b>	<b>4,169</b>	<b>2,313,079</b>	<b>554.83</b>	<b>65.9%</b>



Washington County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Barre City	1,924	1,216	630,618	518.60	724	611,131	844.10	63.2%
Barre Town	2,699	1,647	1,113,945	676.35	464	215,706	464.88	61.0%
Berlin	842	559	529,778	947.72	151	57,244	379.10	66.4%
Cabot	458	329	368,976	1,121.51	178	81,511	457.93	71.8%
Calais	562	403	470,998	1,168.73	143	60,880	425.74	71.7%
Duxbury	440	289	297,059	1,027.89	61	22,267	365.03	65.7%
East Montpelier	877	545	720,708	1,322.40	132	50,065	379.28	62.1%
Fayston	426	286	706,508	2,470.31	55	15,560	282.91	67.1%
Marshfield	514	350	306,960	877.03	114	44,319	388.76	68.1%
Middlesex	600	381	478,592	1,256.15	99	31,107	314.22	63.5%
Montpelier	1,987	1,290	1,430,585	1,108.98	572	523,430	915.09	64.9%
Moretown	521	343	384,551	1,121.14	35	7,922	226.33	65.8%
Northfield	1,197	713	552,537	774.95	312	162,836	521.91	59.6%
Plainfield	398	288	284,016	986.17	115	67,400	586.09	72.4%
Roxbury	226	144	122,165	848.36	58	26,082	449.69	63.7%
Waitsfield	524	348	647,831	1,861.58	78	27,970	358.59	66.4%
Warren	528	343	830,026	2,419.90	103	38,218	371.05	65.0%
Waterbury	1,435	888	1,191,272	1,341.52	178	69,398	389.88	61.9%
Woodbury	335	219	236,792	1,081.24	75	27,308	364.11	65.4%
Worcester	316	205	204,448	997.31	82	35,820	436.83	64.9%
<b>Totals</b>	<b>16,809</b>	<b>10,786</b>	<b>11,508,365</b>	<b>1,066.97</b>	<b>3,729</b>	<b>2,176,175</b>	<b>583.58</b>	<b>64.2%</b>

Windham County								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Athens	124	87	64,526	741.67	54	45,834	848.78	70.2%
Brattleboro	2,686	1,798	2,012,447	1,119.27	906	921,552	1,017.17	66.9%
Brookline	162	126	136,210	1,081.03	16	4,847	302.95	77.8%
Dover	388	275	555,861	2,021.31	69	22,671	328.56	70.9%
Dummerston	653	428	672,384	1,570.99	113	28,442	251.70	65.5%
Grafton	227	167	291,646	1,746.38	64	41,237	644.33	73.6%
Guilford	660	456	693,747	1,521.38	158	65,888	417.01	69.1%
Halifax	265	196	199,726	1,019.01	72	43,364	602.28	74.0%
Jamaica	302	241	384,438	1,595.18	70	21,739	310.55	79.8%
Londonderry	536	400	681,515	1,703.79	70	14,672	209.60	74.6%
Marlboro	293	194	283,348	1,460.56	50	15,260	305.19	66.2%
Newfane	565	414	624,947	1,509.53	160	70,529	440.81	73.3%
Putney	573	383	548,315	1,431.63	154	73,147	474.98	66.8%
Rockingham	1,225	772	646,279	837.15	471	344,295	730.99	63.0%
Somerset	2	*						
Stratton	80	54	118,791	2,199.83	0	0		67.5%
Townshend	372	281	421,740	1,500.86	101	35,440	350.89	75.5%
Vernon	650	296	204,176	689.78	116	39,139	337.40	45.5%
Wardsboro	273	205	235,165	1,147.15	74	20,696	279.68	75.1%
Westminster	1,006	641	600,356	936.59	290	147,636	509.09	63.7%
Whitingham	409	311	428,617	1,378.19	140	67,026	478.76	76.0%
Wilmington	558	403	737,697	1,830.51	159	71,787	451.49	72.2%
Windham	152	102	136,399	1,337.24	47	24,873	529.21	67.1%
<b>Totals</b>	<b>12,161</b>	<b>8,230</b>	<b>10,678,331</b>	<b>1,297.49</b>	<b>3,354</b>	<b>2,120,075</b>	<b>632.10</b>	<b>67.7%</b>

Windsor								
Town	House-sites <sup>2</sup>	Recipients	School Tax Adjustment	Average School Tax Adjustment	Circuit Breaker Recipients <sup>3</sup>	Circuit Breaker Adjustment <sup>4</sup>	Average Circuit Breaker <sup>4</sup>	Adjustment Coverage
Andover	174	129	218,276	1,692.06	34	11,165	328.38	74.1%
Baltimore	83	56	45,906	819.75	13	5,958	458.31	67.5%
Barnard	311	218	571,278	2,620.54	59	27,810	471.36	70.1%
Bethel	605	416	484,089	1,163.68	183	88,411	483.12	68.8%
Bridgewater	303	214	294,809	1,377.61	49	14,764	301.30	70.6%
Cavendish	415	299	413,268	1,382.17	111	35,969	324.05	72.0%
Chester	955	688	754,145	1,096.14	324	183,703	566.99	72.0%
Hartford	2,849	1,858	2,232,834	1,201.74	708	440,412	622.05	65.2%
Hartland	1,082	730	1,094,449	1,499.24	184	61,951	336.69	67.5%
Ludlow	605	430	826,256	1,921.52	81	26,936	332.54	71.1%
Norwich	1,050	432	1,276,900	2,955.79	140	114,664	819.03	41.1%
Plymouth	187	128	249,277	1,947.48	16	3,024	189.01	68.4%
Pomfret	297	180	363,038	2,016.88	55	22,213	403.87	60.6%
Reading	225	160	304,101	1,900.63	64	26,920	420.62	71.1%
Rochester	359	229	229,720	1,003.14	91	31,887	350.41	63.8%
Royalton	667	476	413,727	869.17	128	44,724	349.41	71.4%
Sharon	440	288	367,834	1,277.20	91	39,535	434.45	65.5%
Springfield	2,593	1,723	1,340,239	777.85	1,060	1,037,711	978.97	66.4%
Stockbridge	254	177	187,578	1,059.76	54	22,904	424.14	69.7%
Weathersfield	1,037	751	872,303	1,161.52	329	155,671	473.17	72.4%
West Windsor	391	253	450,077	1,778.96	48	16,827	350.57	64.7%
Weston	211	132	259,713	1,967.52	49	18,078	368.94	62.6%
Windsor	893	601	558,694	929.61	332	301,628	908.52	67.3%
Woodstock	935	593	1,655,583	2,791.88	200	117,820	589.10	63.4%
<b>Totals</b>	<b>16,921</b>	<b>11,161</b>	<b>15,464,094</b>	<b>1,385.55</b>	<b>4,403</b>	<b>2,850,686</b>	<b>647.44</b>	<b>66.0%</b>

<b>State Total</b>	<b>173,271</b>	<b>114,931</b>	<b>135,850,961</b>	<b>1,182.02</b>	<b>36,418</b>	<b>18,968,027</b>	<b>520.84</b>	<b>66.3%</b>
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Notes:

1. Property Tax Adjustments applied for with Personal Income Tax returns for Tax Year 2008. School Property Tax Adjustments (Prebates) are for Fiscal Year 2009 taxes and paid in 2009. Circuit Breaker Adjustments (Homeowner Rebates) are for Fiscal Year 2009 taxes and paid in 2009.
2. Housesites are parcels with the residence and up to two acres declared as residential for the 2010 Fiscal Year by September 2, 2009.
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."

## 2009 Taxes and Tax Rates

The 2009 Taxes and Tax Rates shown on the following pages are the rates for the tax year 2009-2010. Under Act 68, State Education rates are set by the Commissioner of Taxes while municipal rates are set by the selectboard (most often with the advice of the treasurer) and are based on the amount a municipality needs to raise for town highway and general fund expenses.

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

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

Homestead Education Rate: For the tax year 2009, the base education rate of \$0.87 adjusted by the district spending adjustment and by the town's common level of appraisal.

Nonresidential Education Rate: For the tax year 2009, the base education rate of \$1.36 adjusted by the town's common level of appraisal.

## 2009 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	1,768,626	1,106,357	686,842	1.5082	1.3988	0.3500
Bridport	1,184,176	702,281	515,855	2.0457	2.0307	0.5637
Bristol	2,631,037	1,522,768	1,532,477	1.4609	1.6071	0.5621
<i>Bristol Police Distr</i>	0	0	288,315	0	0	0.2609
Cornwall	1,785,041	828,310	630,588	1.3741	1.3532	0.3302
Ferrisburgh	3,107,166	3,338,170	1,194,164	1.3675	1.4590	0.2622
Goshen	121,781	174,632	166,071	1.0572	1.3177	0.6704
Granville	195,741	344,739	140,011	1.2625	1.3783	0.3458
Hancock	255,052	288,860	286,418	1.5335	1.7532	0.8332
Leicester	1,128,731	1,281,602	336,722	1.2793	1.3331	0.1836
Lincoln	1,456,245	741,126	753,367	1.7786	1.9772	0.6354
Middlebury	5,238,863	5,657,603	5,710,814	1.6536	1.5775	0.8091
Monkton	2,015,976	673,180	875,676	1.5195	1.7007	0.5088
New Haven	1,888,350	1,406,255	881,521	1.7556	1.8844	0.4862
Orwell	1,006,822	643,947	471,137	1.5088	1.8204	0.4617
Panton	788,265	480,899	482,052	1.5501	1.6091	0.5972
Ripton	624,034	308,623	274,203	1.8255	1.7086	0.5280
Salisbury	1,131,835	1,440,915	301,489	1.6987	1.6143	0.1934
Shoreham	1,326,090	641,151	594,742	1.5384	1.4333	0.4542
Starksboro	1,430,821	736,327	690,665	1.3595	1.4674	0.4449
Vergennes	1,524,908	1,171,858	1,274,930	1.2390	1.3130	0.6030
Waltham	493,830	130,336	163,237	1.4351	1.5182	0.3800
Weybridge	1,276,528	606,699	454,412	1.5069	1.4604	0.3600
Whiting	271,244	101,546	190,709	1.4384	1.5978	0.7564
<b>County Totals</b>	<b>32,651,162</b>	<b>24,328,184</b>	<b>18,896,418</b>			

## 2009 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	2,381,571	2,117,059	866,475	1.4465	1.4428	0.2850
Bennington	6,024,096	6,741,415	6,935,702	1.2525	1.5052	0.7524
<i>Downtown Improvement</i>	0	0	699,480	0	0	0.4720
<i>Benn FD Inside</i>	0	0	357,424	0	0	0.0864
<i>Benn FD Outside</i>	0	0	434,910	0	0	0.0851
<i>Old Bennington Vill</i>	0	0	76,790	0	0	0.2350
Dorset	3,767,185	6,204,092	1,313,039	1.3000	1.4133	0.1820
<i>E Dorset Fire Dist</i>	0	0	128,638	0	0	0.0800
<i>Dorset Fire Dist</i>	0	0	187,105	0	0	0.0330
Glastenbury	6,021	48,575	419	0.8823	1.3850	0.0100
Landgrove	393,001	1,238,450	387,523	1.3210	1.3445	0.3180
Manchester	6,482,542	11,654,388	2,233,836	1.3503	1.3605	0.1684
<i>Manchester Village</i>	0	0	410,931	0	0	0.1100
North Bennington	526,944	434,506	500,114	1.3974	1.5079	0.7528
<i>North Bennington Vil</i>	0	0	344,608	0	0	0.5170
Peru	627,810	2,689,071	482,424	1.3244	1.2934	0.1851
Pownal	2,104,947	1,197,615	1,156,493	1.5546	1.7065	0.5716
Readsboro	313,238	575,565	782,289	0.6609	1.0375	0.7758
Rupert	712,359	1,092,929	448,638	1.0193	1.3462	0.2970
Sandgate	318,203	515,612	317,044	1.3074	1.3461	0.5079
Searsburg	59,483	410,006	288,130	1.0278	1.2128	0.7272
Shaftsbury	2,646,374	1,547,883	1,059,719	1.9596	2.2077	0.5236
Shaftsbury ID	537,918	222,222	189,995	2.0307	2.1912	0.5236
Stamford	623,569	432,208	512,273	1.1735	1.5740	0.6356
Sunderland	1,199,157	1,154,755	417,615	1.4101	1.3784	0.2441
Winhall	1,104,452	10,662,504	2,047,901	2.2732	2.1955	0.3835
Woodford	208,666	445,596	27,250	0.9523	1.2408	0.0472
<b>County Totals</b>	<b>30,037,536</b>	<b>49,384,451</b>	<b>22,606,768</b>			

## 2009 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	1,334,480	1,649,108	1,044,667	1.2684	1.3385	0.4591
<i>Barnet FD #1</i>	0	0	4,667	0	0	0.0575
<i>Barnet FD #2</i>	0	0	8,091	0	0	0.0600
<i>Barnet FD #3</i>	0	0	4,450	0	0	0.0325
<i>Barnet FD #5</i>	0	0	1,771	0	0	0.0100
Burke	1,250,745	1,870,124	773,810	1.2779	1.4442	0.3404
Danville	1,917,421	1,798,845	1,254,184	1.2281	1.4239	0.4457
Groton	578,381	821,468	421,338	1.2588	1.4268	0.4072
Hardwick	1,309,265	850,997	1,528,959	1.3018	1.4262	0.9654
Kirby	406,517	280,784	239,561	1.1791	1.3452	0.4339
Lyndon	2,544,463	1,820,914	1,888,809	1.4542	1.6886	0.6517
<i>Lyndonville Village</i>	0	0	396,900	0	0	0.6462
Newark	409,285	724,738	440,134	1.1380	1.3118	0.4828
Peacham	879,621	895,357	487,366	1.3270	1.3000	0.3606
<i>Peacham FD</i>	0	0	5,377	0	0	0.0800
Ryegate	730,594	853,552	628,900	1.1049	1.2523	0.4690
<i>So Ryegate Vill</i>	0	0	4,988	0	0	0.0600
<i>Ryegate FD #2</i>	0	0	10,988	0	0	0.0700
Sheffield	359,238	404,566	302,883	1.6148	1.9803	0.7108
St. Johnsbury	2,848,990	3,930,560	4,117,270	1.0920	1.2774	0.6886
<i>St. J Spec Serv Dist</i>	0	0	1,034,755	0	0	0.3862
Stannard	98,115	123,528	135,817	1.2023	1.3384	0.7810
Sutton	663,534	495,213	347,290	1.1174	1.2418	0.3500
Walden	502,562	571,580	512,234	1.1153	1.4190	0.6045
Waterford	1,119,034	962,815	507,710	1.2305	1.4736	0.3214
Wheelock	433,404	297,649	383,853	1.0538	1.2924	0.6000
<b>County Totals</b>	<b>17,385,649</b>	<b>18,351,796</b>	<b>16,486,771</b>			

## 2009 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	877,019	781,516	644,938	1.3571	1.4345	0.5262
Buels Gore	13,588	25,250	0	1.0741	1.6860	0
Burlington	19,461,167	26,319,459	24,965,266	1.2394	1.5334	0.7120
Charlotte	8,669,197	3,533,544	1,462,682	1.3124	1.3386	0.1592
Colchester	13,194,358	11,018,438	10,304,901	1.6016	1.9447	0.7423
Essex Jct.	8,333,353	5,200,779	3,329,466	1.3027	1.3667	0.3275
<i>Essex Jct Village</i>	0	0	2,854,411	0	0	0.2800
Essex Town	12,234,810	5,301,729	5,232,497	1.3550	1.3732	0.4066
Hinesburg	4,994,466	1,749,152	2,247,680	1.3655	1.3731	0.4512
Huntington	1,901,419	632,168	1,045,105	1.3826	1.5198	0.5845
Jericho	4,695,467	1,058,441	1,836,252	1.3282	1.4607	0.4484
Jericho ID	1,389,998	358,135	564,437	1.3192	1.4477	0.4484
Milton	8,153,907	4,398,895	4,203,631	1.1289	1.3382	0.3925
Richmond	3,896,672	1,338,004	2,379,711	1.1823	1.3460	0.5556
Shelburne	10,733,402	7,770,323	4,597,908	1.2408	1.3515	0.3203
South Burlington	19,852,175	18,019,423	9,670,362	1.4161	1.4006	0.3606
St. George	601,756	280,187	109,830	1.4039	1.4412	0.1752
Underhill	3,210,060	698,297	1,234,673	1.2803	1.4211	0.4526
Underhill ID	629,132	121,547	241,335	1.2882	1.4138	0.4526
Westford	2,015,133	574,583	1,040,208	1.1277	1.2892	0.4695
Williston	10,844,917	10,951,472	3,203,710	1.2923	1.4265	0.2000
Winooski	2,457,639	3,020,954	4,366,001	1.1207	1.3636	0.8700
<b>County Totals</b>	<b>138,159,635</b>	<b>103,152,294</b>	<b>85,535,005</b>			



## 2009 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	16,411	480,261	67,335	0.7817	1.2272	0.1633
Averys Gore	0	31,289	1,507	0.8479	1.3310	0.0641
Bloomfield	110,196	290,501	110,943	0.9066	1.3368	0.3274
Brighton	561,866	1,169,105	725,547	1.0721	1.2629	0.5013
Brunswick	43,474	90,984	23,448	1.2113	1.9014	0.2800
Canaan	438,743	550,449	517,457	1.0339	1.3526	0.6236
Concord	615,652	938,420	495,287	1.4642	1.5909	0.4906
East Haven	137,375	167,285	157,938	1.8764	2.3676	1.0978
Ferdinand	11,725	162,285	7,252	0.8141	1.2779	0.0500
Granby	35,718	203,934	58,927	1.7974	2.1711	0.5178
Guildhall	157,450	280,197	159,615	0.9740	1.3251	0.4278
Lemington	58,846	119,184	55,723	1.4721	2.3109	0.6091
Lewis	0	111,291	4,161	0.8518	1.3372	0.0500
Lunenburg	480,422	783,468	516,521	1.3512	1.7167	0.6200
Maidstone	182,070	726,453	135,405	1.3223	1.4587	0.2130
Norton	64,956	383,167	41,478	0.7451	1.1696	0.1000
Victory	48,463	195,858	13,717	1.5235	1.8836	0.1010
Warners Grant	0	2,387	90	0.8428	1.3230	0.0500
Warren Gore	3,086	92,715	6,069	0.7741	1.2152	0.0756
<b>County Totals</b>	<b>2,966,452</b>	<b>6,779,232</b>	<b>3,098,423</b>			

## 2009 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	871,628	437,633	376,789	1.0870	1.4071	0.3392
Berkshire	882,959	463,693	574,035	1.0019	1.2929	0.4638
Enosburg	1,201,392	1,124,638	959,483	1.0668	1.3016	0.4829
<i>Enos Falls Vill</i>	0	0	464,256	0	0	0.5051
Fairfax	3,244,565	1,278,841	1,471,261	1.1178	1.4906	0.3915
Fairfield	1,327,883	570,637	863,580	1.1208	1.3770	0.5411
Fletcher	1,175,057	374,409	578,350	1.3806	1.5914	0.5340
Franklin	910,205	832,011	435,068	1.2884	1.7268	0.3660
Georgia	3,865,955	1,915,781	1,279,662	1.1081	1.3344	0.2529
Highgate	2,080,806	1,988,013	654,532	1.0090	1.2847	0.1831
Montgomery	732,076	1,104,212	482,900	1.3048	1.8347	0.4192
Richford	828,467	934,764	1,102,659	1.0229	1.3017	0.7239
Sheldon	1,307,129	1,350,670	682,848	1.0675	1.3168	0.2693
St. Albans City	2,864,801	3,567,260	3,888,145	1.6525	1.8947	1.0139
St. Albans Town	4,706,191	4,865,838	2,676,847	1.1272	1.3202	0.3212
Swanton	3,843,813	2,857,418	1,800,361	1.0145	1.2983	0.2989
<i>Swanton Village</i>	0	0	935,839	0	0	0.6000
<b>County Totals</b>	<b>29,842,925</b>	<b>23,665,818</b>	<b>19,226,615</b>			

## 2009 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	1,413,653	2,067,909	1,046,265	1.8278	2.2208	0.6179
Grand Isle	2,273,499	2,165,541	888,968	1.0846	1.2931	0.2357
Isle LaMotte	445,760	960,180	373,384	1.2831	1.4851	0.3859
North Hero	1,341,526	2,647,952	716,622	1.4453	1.5201	0.2685
South Hero	2,562,579	3,032,809	1,160,879	1.0459	1.2248	0.2358
<b>County Totals</b>	<b>8,037,018</b>	<b>10,874,390</b>	<b>4,186,118</b>			

## 2009 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	250,497	174,107	81,242	1.5628	1.3407	0.2800
Cambridge	2,990,424	4,207,387	1,550,843	1.3282	1.3761	0.2920
<i>Jeffersonville Vill</i>	0	0	19,490	0	0	0.0370
<i>Cambridge Village</i>	0	0	23,119	0	0	0.1500
Eden	880,837	957,042	522,151	1.3779	1.3795	0.3925
Elmore	864,454	884,654	497,786	1.1062	1.5663	0.3700
Hyde Park	2,296,545	1,202,875	1,531,032	1.2762	1.3618	0.5725
<i>Hyde Park Village</i>	0	0	33,442	0	0	0.0800
Johnson	1,404,921	1,255,616	1,195,015	1.6562	1.8440	0.7693
<i>Johnson Village</i>	0	0	83,106	0	0	0.1860
Morristown	3,166,909	3,905,548	3,931,294	1.0444	1.3956	0.6670
<i>Morrisville Village</i>	0	0	11,366	0	0	0.0079
Stowe	8,403,192	23,963,432	7,010,409	1.5798	1.6403	0.3560
Waterville	638,639	241,843	248,331	2.0151	2.0820	0.5734
Wolcott	1,111,493	690,589	681,568	1.0928	1.2389	0.4336
<b>County Totals</b>	<b>22,007,911</b>	<b>37,483,093</b>	<b>17,420,196</b>			

## 2009 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	1,447,436	1,306,878	1,375,981	1.0918	1.3185	0.5961
<i>Bradford Village</i>	0	0	32,546	0	0	0.0715
Braintree	913,936	478,916	748,301	1.6871	1.7914	0.9249
Brookfield	1,180,754	862,490	697,474	1.2744	1.3196	0.4430
Chelsea	832,179	710,933	539,120	1.3714	1.4474	0.4932
<i>Chelsea FD</i>	0	0	67,477	0	0	0.0620
Corinth	1,046,077	860,774	831,800	1.2897	1.3470	0.5805
Fairlee	976,414	1,783,328	692,344	1.1806	1.3343	0.3200
Newbury	1,268,377	1,396,530	932,348	1.3466	1.5851	0.5100
<i>Village of Newbury</i>	0	0	25,684	0	0	0.0800
Orange	691,528	344,247	436,034	1.0475	1.1930	0.4596
Randolph	2,893,052	2,336,428	2,548,781	1.2102	1.2983	0.6098
<i>Randolph PD</i>	0	0	432,719	0	0	0.3000
<i>Fire District (VTC)</i>	0	0	4,422	0	0	0.0400
Strafford	1,316,382	992,148	884,697	1.1588	1.2807	0.4631
Thetford	3,557,718	1,430,554	1,632,348	1.6688	1.4699	0.5261
Topsham	736,038	553,869	628,147	1.2373	1.2924	0.6200
Tunbridge	1,251,156	859,462	832,135	1.8051	1.9720	0.7420
Vershire	535,143	519,016	515,552	1.6220	1.6605	0.8081
Washington	653,189	492,988	491,918	1.0186	1.3575	0.4900
Wells River	158,414	267,644	153,881	1.3511	1.5313	0.5100
<i>Wells River Village</i>	0	0	202,158	0	0	0.6700
West Fairlee	452,095	460,212	383,256	1.4685	1.5033	0.6242
Williamstown	1,965,651	2,075,546	1,528,838	1.3503	1.5578	0.5427
<b>County Totals</b>	<b>21,875,540</b>	<b>17,731,961</b>	<b>16,617,962</b>			

## 2009 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	574,038	493,313	339,929	1.0598	1.2392	0.3622
<i>Albany Village Corp</i>	0	0	4,997	0	0	0.0500
Barton	972,401	1,095,044	650,774	1.4589	1.6856	0.4951
<i>Barton Village</i>	0	0	423,570	0	0	1.1870
Brownington	455,462	381,598	436,973	0.9304	1.2894	0.5591
Charleston	544,431	717,292	488,292	1.2247	1.4782	0.5279
Coventry	650,601	871,013	0	1.1468	1.3621	0
Craftsbury	1,331,971	726,816	651,213	2.0824	1.5369	0.5856
Derby	2,765,898	3,136,021	1,504,106	1.0729	1.3564	0.3101
<i>Derby Line Village</i>	0	0	121,227	0	0	0.2980
<i>Derby Ctr Village</i>	0	0	39,949	0	0	0.0759
Glover	682,057	978,397	706,101	1.1113	1.3409	0.5264
Greensboro	728,396	2,642,473	1,043,036	1.9869	2.0264	0.6246
Holland	344,421	392,705	332,257	1.1597	1.5097	0.6012
Irasburg	648,497	529,133	367,629	1.0950	1.4188	0.3822
Jay	262,246	1,925,905	595,019	0.9006	1.0893	0.2805
Lowell	358,749	540,941	424,229	0.9067	1.2714	0.5170
Morgan	729,856	1,718,885	325,393	1.1800	1.3285	0.1707
Newport City	1,544,589	2,332,155	2,939,770	1.4138	1.6447	1.1710
Newport Town	1,224,771	1,034,126	690,619	1.1470	1.2677	0.3674
Orleans ID	323,394	384,832	215,702	1.5548	1.6911	0.4972
<i>Orleans Village</i>	0	0	467,368	0	0	1.3178
Troy	780,462	806,937	452,939	1.3140	1.7160	0.4298
Westfield	423,408	478,333	255,828	1.2671	1.3835	0.3709
Westmore	343,675	1,383,945	490,439	1.0122	1.3749	0.3645
<b>County Totals</b>	<b>15,689,324</b>	<b>22,569,864</b>	<b>13,967,359</b>			

## 2009 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	533,820	577,058	533,775	1.0740	1.3848	0.5845
Brandon	2,418,271	1,843,654	2,011,778	1.2415	1.3562	0.6190
<i>Brandon FD #1</i>	0	0	171,926	0	0	0.0523
Castleton	2,728,141	3,908,366	1,592,874	1.4520	1.5952	0.3746
<i>Castleton FD #1</i>	0	0	57,047	0	0	0.1711
<i>Castleton FD #2</i>	0	0	6,199	0	0	0.0200
Chittenden	1,333,227	985,636	597,347	1.7944	2.0620	0.4905
Clarendon	2,105,520	1,328,993	1,378,572	1.2772	1.3601	0.5300
Danby	1,164,938	1,266,185	986,549	1.3110	1.3905	0.5400
<i>Danby-Mt Tabor FD 1</i>	0	0	0	0	0	0.3000
Fair Haven	1,114,007	983,033	1,481,109	1.0749	1.2645	0.8206
Hubbardton	538,193	992,697	657,752	1.1827	1.3797	0.5600
Ira	427,347	214,190	163,561	1.2630	1.2579	0.3215
Killington	1,286,814	12,488,539	2,247,182	2.0654	1.9728	0.3106
Mendon	1,206,781	1,201,514	753,982	1.2324	1.4939	0.4237
Middletown Springs	823,540	487,599	554,086	1.5122	1.5754	0.6525
Mount Holly	1,575,022	2,362,802	748,607	2.1540	2.1638	0.4140
Mount Tabor	110,774	154,082	12,102	0.9492	1.3268	0.0500
<i>Danby-Mt Tabor FD 1</i>	0	0	0	0	0	0.3000
Pawlet	1,218,930	1,303,252	675,972	1.1317	1.3752	0.3450
Pittsfield	563,287	1,043,116	429,310	1.5317	1.6005	0.4211
Pittsford	2,370,398	2,065,087	1,621,198	1.3214	1.3856	0.4351
Poultney	2,034,395	2,926,292	1,487,564	1.7502	1.7603	0.5221
<i>Poultney Village</i>	0	0	263,530	0	0	0.4900
Proctor	1,098,791	584,134	1,227,002	1.3172	1.3216	0.9379
Rutland City	6,085,211	7,565,825	12,683,730	1.2608	1.5625	1.2634
<i>Rutland Redev Author</i>	0	0	285,004	0	0	0.5070
Rutland Town	4,383,234	4,774,408	2,139,387	1.2807	1.3612	0.2502
Shrewsbury	1,167,861	858,721	719,928	1.7985	2.0551	0.6779
Sudbury	620,603	583,321	245,436	2.3438	2.4954	0.4958
Tinmouth	622,996	484,585	463,175	1.2907	1.2537	0.5352
Wallingford	1,857,220	1,137,377	522,274	1.2516	1.3042	0.2271
<i>Wallingford FD 1</i>	0	0	143,166	0	0	0.0934

<b>2009 Taxes and Tax Rates</b>						
Wells	853,694	1,716,765	540,350	1.2322	1.5208	0.2966
West Haven	183,967	170,551	235,127	1.1421	1.2846	0.8000
West Rutland	1,250,905	1,036,193	1,201,930	1.2022	1.3553	0.6683
<b>County Totals</b>	<b>41,677,887</b>	<b>55,043,975</b>	<b>38,838,530</b>			



## 2009 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	2,514,984	3,315,523	6,841,979	1.0118	1.4699	1.4577
Barre Town	4,928,844	2,389,181	4,992,678	1.1416	1.6324	0.8473
Berlin	2,131,988	3,227,813	1,782,477	1.2464	1.2921	0.3897
Cabot	1,136,686	982,371	954,701	1.4097	1.4336	0.6160
<i>Cabot Village</i>	0	0	9,000	0	0	0.0351
Calais	1,677,366	742,515	783,813	1.3408	1.3966	0.4485
Duxbury	1,206,378	691,515	392,984	1.2432	1.3928	0.2684
East Montpelier	2,653,115	957,586	1,241,091	1.2467	1.3167	0.4419
Fayston	2,003,263	3,161,111	760,299	1.7488	1.8714	0.2651
Marshfield	1,135,227	464,822	674,215	1.3422	1.5674	0.5920
<i>Marshfield Village</i>	0	0	12,709	0	0	0.1059
Middlesex	1,925,385	717,456	751,132	1.7800	1.8315	0.5100
Montpelier	5,554,721	5,810,900	8,167,345	2.1367	2.2905	1.5256
Moretown	1,663,283	1,304,301	606,857	1.7401	1.7998	0.3625
Northfield	2,482,761	1,797,658	2,513,509	1.5458	1.6548	0.9584
Plainfield	931,326	456,652	748,103	1.1918	1.3918	0.6803
Roxbury	447,240	532,569	484,141	1.6825	1.8734	0.8809
Waitsfield	2,289,833	2,601,038	1,180,613	1.2977	1.3664	0.3250
Warren	2,199,678	7,592,542	2,034,849	1.1655	1.2756	0.2570
Waterbury	4,977,226	3,646,918	2,211,515	1.1866	1.3454	0.3204
<i>Waterbury Village</i>	0	0	225,341	0	0	0.1163
Woodbury	856,764	807,366	438,028	1.3347	1.3244	0.3509
Worcester	830,796	290,861	433,923	1.2683	1.2712	0.4912
<b>County Totals</b>	<b>43,546,866</b>	<b>41,490,700</b>	<b>38,241,300</b>			

## 2009 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	239,249	243,041	386,197	1.8979	2.1280	1.6100
Brattleboro	7,393,086	8,538,729	11,526,355	1.6158	1.5460	1.0821
<i>Bratt Downtown Dist</i>	0	0	80,000	0	0	0.1465
Brookline	419,834	321,648	198,197	1.0843	1.2741	0.3100
Dover	1,440,912	12,793,078	2,845,257	1.9320	1.8634	0.3674
Dummerston	2,634,061	1,027,357	680,725	1.5596	1.3394	0.2812
Grafton	869,822	1,383,691	881,217	1.4212	1.3845	0.5575
Guilford	2,162,073	1,203,452	1,122,459	1.7213	1.6566	0.5708
Halifax	569,195	866,756	664,073	1.0425	1.3337	0.5615
Jamaica	883,455	2,767,428	805,521	1.2498	1.3293	0.2902
Londonderry	1,964,445	3,846,497	978,436	1.4241	1.3406	0.2306
Marlboro	970,861	961,431	501,117	1.2733	1.3500	0.3403
Newfane	1,643,076	1,689,746	1,026,596	1.2426	1.3743	0.4035
<i>Village of Newfane</i>	0	0	8,172	0	0	0.0400
Putney	1,847,107	1,404,165	1,206,097	1.5071	1.4777	0.5666
Rockingham	2,524,390	3,460,146	3,080,264	1.3385	1.3476	0.6823
<i>Bellows Falls Vill</i>	0	0	1,430,484	0	0	0.5866
<i>Saxton River Village</i>	0	0	34,879	0	0	0.1000
Somerset	699	78,423	33,391	0.9711	1.5244	0.6400
Stratton	455,099	13,087,939	762,472	1.6867	1.6275	0.0894
Townshend	1,119,451	1,328,275	848,892	1.2944	1.3518	0.4604
Vernon	1,370,898	824,900	1,865,692	0.9999	0.9562	0.3663
Wardsboro	654,776	1,617,111	773,480	1.2446	1.3685	0.4530
Westminster	2,323,445	1,361,379	1,492,423	1.4993	1.5569	0.6208
<i>Westminster FD #3</i>	0	0	237,085	0	0	0.0986
Whitingham	1,217,508	2,271,374	1,245,306	1.9763	1.8961	0.6850
Wilmington	2,078,147	7,639,681	2,775,539	1.5254	1.4628	0.4224
Windham	409,393	839,149	536,281	1.3739	1.4912	0.6235
<b>County Totals</b>	<b>35,190,985</b>	<b>69,555,396</b>	<b>38,026,607</b>			

## 2009 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	653,565	1,289,327	505,606	1.1572	1.3319	0.3300
Baltimore	159,194	57,979	90,313	1.1047	1.2696	0.4759
Barnard	1,751,697	2,787,081	1,038,289	1.3749	1.3430	0.3100
Bethel	1,471,967	1,064,953	1,090,293	1.3048	1.2931	0.5600
Bridgewater	988,287	1,664,833	659,867	1.3515	1.4505	0.3434
Cavendish	1,015,554	2,309,770	809,029	1.3570	1.3882	0.3437
<i>Cavendish FD #1</i>	0	0	85,170	0	0	0.0654
<i>Cavendish FD #2</i>	0	0	40,013	0	0	0.0361
Chester	2,437,909	2,689,718	2,477,477	1.1807	1.3478	0.6164
Hartford	8,048,350	11,208,580	9,997,496	1.2794	1.4135	0.7054
Hartland	3,667,468	2,183,848	1,507,510	1.3729	1.3974	0.3600
Ludlow	2,424,118	20,673,082	3,456,886	1.5272	1.5022	0.2311
<i>Ludlow Village</i>	0	0	275,348	0	0	0.1805
Norwich	7,140,261	3,070,076	3,224,584	1.4859	1.3907	0.4658
<i>Norwich Fire Dist</i>	0	0	83,470	0	0	0.0508
Plymouth	685,792	3,542,107	583,986	1.1960	1.4182	0.1900
Pomfret	1,390,827	1,536,596	905,636	1.2367	1.2032	0.3768
Reading	941,593	1,162,150	486,266	1.4359	1.3315	0.3162
Rochester	824,380	1,297,180	759,626	1.6397	1.8412	0.6330
Royalton	1,360,565	1,541,945	1,208,929	1.1330	1.2790	0.5035
Sharon	1,213,185	824,826	755,365	1.7771	1.9783	0.6890
Springfield	5,128,709	3,216,191	7,820,511	1.2750	1.3239	1.1750
Stockbridge	615,028	932,902	544,823	1.2990	1.5140	0.5000
Weathersfield	2,878,506	1,517,656	1,529,180	1.7064	1.5729	0.5769
<i>Perkinsville Village</i>	0	0	3,039	0	0	0.0330
West Windsor	1,726,714	2,409,605	774,867	1.2428	1.3244	0.2400
Weston	1,098,559	2,071,951	610,098	1.6225	1.6314	0.3148
Windsor	1,988,562	1,329,594	2,672,597	1.3260	1.4281	1.1090
Woodstock	5,178,426	7,180,599	2,609,392	1.4661	1.4477	0.3213
<i>Woodstock Village</i>	0	0	502,010	0	0	0.1900
<i>Woodstock Police Dis</i>	0	0	236,801	0	0	0.0410
<b>County Totals</b>	<b>54,789,215</b>	<b>77,562,549</b>	<b>47,344,477</b>			

**2009 Taxes and Tax Rates**

<b>STATE TOTALS</b>	<b>493,858,104</b>	<b>557,973,704</b>	<b>380,492,549</b>
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## 2009 Effective Tax Rates

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

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

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

## 2009 Effective Tax Rates

### Addison

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Addison	1.3872	1.2866	0	0.3219
Bridport	1.4530	1.4423	0.0026	0.3978
Bristol	1.2249	1.3477	0.0034	0.4679
Cornwall	1.3844	1.3632	0.0002	0.3325
Ferrisburgh	1.2105	1.2917	0	0.2321
Goshen	1.0546	1.3144	0	0.6687
Granville	1.2277	1.3405	0	0.3363
Hancock	1.4170	1.6203	0	0.7688
Leicester	1.2667	1.3202	0.0006	0.1812
Lincoln	1.2266	1.3638	0.0022	0.4361
Middlebury	1.3444	1.2823	0.0012	0.6620
Monkton	1.1917	1.3338	0	0.3990
New Haven	1.2463	1.3378	0.0009	0.3441
Orwell	1.0584	1.2767	0	0.3239
Panton	1.2528	1.3003	0	0.4826
Ripton	1.4288	1.3374	0	0.4133
Salisbury	1.3553	1.2879	0	0.1543
Shoreham	1.4045	1.3088	0	0.4147
Starksboro	1.2071	1.3032	0.0004	0.3947
Vergennes	1.2290	1.3026	0.0023	0.5959
Waltham	1.2737	1.3472	0	0.3373
Weybridge	1.3084	1.2683	0	0.3126
Whiting	1.0387	1.1536	0	0.5462

## 2009 Effective Tax Rates

### Bennington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Arlington	1.3393	1.3361	0.0050	0.2589
Bennington	1.0649	1.2797	0.0018	0.6379
Dorset	1.2372	1.3448	0.0014	0.1718
Glastenbury	0.9402	1.4761	0	0.0107
Landgrove	1.3583	1.3822	0	0.3269
Manchester	1.3187	1.3289	0.0011	0.1634
North Bennington	1.1910	1.2849	0.0021	0.6394
Peru	1.3473	1.3160	0	0.1883
Pownal	1.2295	1.3495	0.0044	0.4474
Readsboro	0.8025	1.2596	0.0128	0.9294
Rupert	1.0088	1.3323	0	0.2939
Sandgate	1.2383	1.2748	0.0012	0.4798
Searsburg	1.2441	1.4684	0	0.8796
Shaftsbury	1.1781	1.3276	0.0027	0.3118
Shaftsbury ID	1.2307	1.3277	0.0027	0.3146
Stamford	0.9569	1.2835	0	0.5183
Sunderland	1.4560	1.4230	0.0030	0.2488
Winhall	1.4724	1.4213	0	0.2482
Woodford	1.0061	1.3107	0	0.0499

## 2009 Effective Tax Rates

### Caledonia

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barnet	1.2600	1.3296	0.0022	0.4539
Burke	1.1663	1.3182	0.0004	0.3103
Danville	1.1246	1.3036	0	0.4080
Groton	1.1864	1.3445	0	0.3837
Hardwick	1.1118	1.2178	0.0049	0.8195
Kirby	1.1339	1.2937	0.0007	0.4166
Lyndon	1.1417	1.3257	0.0030	0.5121
Newark	1.1459	1.3209	0	0.4862
Peacham	1.3205	1.2935	0	0.3588
Ryegate	1.0804	1.2245	0	0.4586
Sheffield	1.1181	1.3712	0	0.4919
St. Johnsbury	1.1361	1.3288	0.0005	0.7144
Stannard	1.2163	1.3542	0	0.7902
Sutton	1.2009	1.3344	0	0.3761
Walden	1.0067	1.2808	0.0025	0.5431
Waterford	1.0727	1.2845	0.0012	0.2795
Wheelock	1.0941	1.3416	0	0.6229



## 2009 Effective Tax Rates

### Chittenden

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bolton	1.2317	1.3021	0	0.4780
Buels Gore	0.7915	1.2422	0	0.0000
Burlington	1.0871	1.3452	0	0.6276
Charlotte	1.3155	1.3419	0.0008	0.1588
Colchester	1.1203	1.3603	0	0.5191
Essex Jct.	1.2842	1.3472	0.0009	0.3219
Essex Town	1.3310	1.3490	0	0.3994
Hinesburg	1.2891	1.2964	0.0010	0.4252
Huntington	1.2207	1.3420	0	0.5160
Jericho	1.2353	1.3585	0.0114	0.4057
Jericho ID	1.2310	1.3513	0.0115	0.4069
Milton	1.1347	1.3449	0	0.3945
Richmond	1.1595	1.3202	0	0.5449
Shelburne	1.2143	1.3224	0.0007	0.3127
South Burlington	1.3546	1.3400	0.0009	0.3441
St. George	1.3834	1.4204	0	0.1727
Underhill	1.2104	1.3432	0.0281	0.3998
Underhill ID	1.2223	1.3413	0.0282	0.4012
Westford	1.1384	1.3017	0.0027	0.4713
Williston	1.2135	1.3393	0.0006	0.1872
Winooski	1.0955	1.3332	0	0.8518

## 2009 Effective Tax Rates

### Essex

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Averill	0.8236	1.2926	0	0.1720
Averys Gore	N/A	1.3529	0	0.0652
Bloomfield	0.9141	1.3478	0	0.3301
Brighton	1.0739	1.2651	0	0.5021
Brunswick	0.8411	1.3203	0	0.1944
Canaan	1.0236	1.3393	0.0007	0.6167
Concord	1.1465	1.2458	0.0005	0.3838
East Haven	1.1510	1.4524	0	0.6734
Ferdinand	0.8423	1.3228	0	0.0517
Granby	0.9645	1.1649	0	0.2778
Guildhall	1.0636	1.4473	0	0.4672
Lemington	0.8891	1.3955	0	0.3677
Lewis	N/A	1.3468	0	0.0504
Lunenburg	1.0124	1.2862	0	0.4674
Maidstone	1.2691	1.4001	0	0.2044
Norton	0.7133	1.1198	0	0.0957
Victory	1.0839	1.3404	0	0.0719
Warners Grant	N/A	1.3549	0	0.0512
Warren Gore	0.8161	1.2822	0	0.0798

## 2009 Effective Tax Rates

### Franklin

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bakersfield	1.0361	1.3410	0	0.3233
Berkshire	1.0292	1.3285	0.0009	0.4756
Enosburg	1.1003	1.3427	0.0010	0.4971
Fairfax	1.0192	1.3594	0	0.3569
Fairfield	1.1248	1.3822	0.0011	0.5420
Fletcher	1.1858	1.3665	0.0010	0.4576
Franklin	0.9783	1.3110	0	0.2779
Georgia	1.1086	1.3352	0	0.2530
Highgate	1.0738	1.3671	0.0013	0.1936
Montgomery	0.9408	1.3231	0.0022	0.3001
Richford	1.0734	1.3657	0.0017	0.7579
Sheldon	1.0859	1.3396	0	0.2734
St. Albans City	1.1870	1.3610	0.0005	0.7393
St. Albans Town	1.1437	1.3393	0.0068	0.3187
Swanton	1.0379	1.3285	0.0036	0.3021

**2009 Effective Tax Rates**

**Grand Isle**

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Alburgh	1.1096	1.3479	0.0021	0.3729
Grand Isle	1.1036	1.3159	0	0.2398
Isle LaMotte	1.1823	1.3683	0.0076	0.3481
North Hero	1.1972	1.2590	0	0.2224
South Hero	1.0963	1.2841	0.0001	0.2471

**2009 Effective Tax Rates****Lamoille**

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Belvidere	1.4981	1.2851	0	0.2684
Cambridge	1.2840	1.3304	0	0.2823
Eden	1.2864	1.2882	0	0.3665
Elmore	0.9765	1.3828	0	0.3266
Hyde Park	1.2546	1.3391	0.0005	0.5624
Johnson	1.1702	1.3028	0	0.5461
Morristown	0.9719	1.2985	0.0010	0.6202
Stowe	1.2884	1.3377	0.0044	0.2860
Waterville	1.3165	1.3603	0	0.3746
Wolcott	1.1647	1.3206	0.0005	0.4616

## 2009 Effective Tax Rates

### Orange

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bradford	1.0858	1.3113	0	0.5929
Braintree	1.2478	1.3251	0	0.6841
Brookfield	1.2798	1.3255	0	0.4449
Chelsea	1.2243	1.2924	0	0.4402
Corinth	1.2790	1.3357	0.0048	0.5709
Fairlee	1.1917	1.3471	0	0.3230
Newbury	1.1697	1.3769	0	0.4432
Orange	1.1653	1.3268	0	0.5112
Randolph	1.2407	1.3309	0.0010	0.6241
Strafford	1.2144	1.3419	0	0.4853
Thetford	1.4625	1.2883	0	0.4611
Topsham	1.2382	1.2936	0.0042	0.6151
Tunbridge	1.2543	1.3706	0.0023	0.5133
Vershire	1.3998	1.4329	0.0033	0.6941
Washington	1.0076	1.3426	0	0.4847
Wells River	1.1830	1.3408	0	0.4480
West Fairlee	1.3144	1.3455	0	0.5587
Williamstown	1.1538	1.3310	0.0013	0.4633

## 2009 Effective Tax Rates

### Orleans

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Albany	1.1367	1.3293	0	0.3885
Barton	1.1371	1.3137	0	0.3858
Brownington	1.0069	1.3952	0.0011	0.6040
Charleston	1.0188	1.2297	0	0.4389
Coventry	1.1293	1.3412	0	0.0000
Craftsbury	1.7167	1.2669	0	0.4827
Derby	1.0292	1.3012	0.0034	0.2941
Glover	1.1229	1.3552	0.0005	0.5314
Greensboro	1.2190	1.2429	0.0001	0.3830
Holland	1.0142	1.3203	0.0028	0.5230
Irasburg	0.9850	1.2763	0	0.3438
Jay	0.8845	1.0697	0.0003	0.2750
Lowell	0.9367	1.3137	0.0006	0.5335
Morgan	1.1954	1.3456	0.0003	0.1726
Newport City	1.1557	1.3445	0.0065	0.9506
Newport Town	1.1764	1.3002	0	0.3768
Orleans ID	1.1957	1.3003	0.0016	0.3807
Troy	1.0242	1.3374	0.0019	0.3328
Westfield	1.2625	1.3786	0	0.3696
Westmore	0.9866	1.3399	0	0.3552

## 2009 Effective Tax Rates

### Rutland

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Benson	0.9914	1.2785	0.0006	0.5390
Brandon	1.2217	1.3348	0.0069	0.6023
Castleton	1.2023	1.3207	0.0042	0.3058
Chittenden	1.1426	1.3129	0.0003	0.3118
Clarendon	1.2994	1.3840	0.0102	0.5290
Danby	1.2060	1.2792	0	0.4974
Fair Haven	1.1220	1.3199	0.0010	0.8556
Hubbardton	1.1172	1.3032	0	0.5290
Ira	1.3133	1.3078	0	0.3343
Killington	1.4655	1.3998	0	0.2210
Mendon	1.0877	1.3182	0.0004	0.3734
Middletown Springs	1.2541	1.3064	0	0.5406
Mount Holly	1.3424	1.3487	0.0016	0.2562
Mount Tabor	0.9670	1.3515	0	0.0509
Pawlet	1.0885	1.3229	0.0096	0.3222
Pittsfield	1.4394	1.5039	0	0.3957
Pittsford	1.2565	1.3176	0.0017	0.4145
Poultney	1.3443	1.3520	0	0.4018
Proctor	1.3238	1.3285	0	0.9425
Rutland City	1.0432	1.2929	0.0020	1.0506
Rutland Town	1.2686	1.3485	0.0018	0.2465
Shrewsbury	1.1728	1.3403	0	0.4415
Sudbury	1.2744	1.3568	0.0016	0.2680
Tinmouth	1.3534	1.3146	0	0.5613
Wallingford	1.2824	1.3361	0.0044	0.2283
Wells	1.0062	1.2417	0.0001	0.2421
West Haven	1.1856	1.3337	0	0.8305
West Rutland	1.1721	1.3212	0.0006	0.6510



## 2009 Effective Tax Rates

### Washington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barre City	0.9155	1.3301	0.0071	1.3119
Barre Town	0.9426	1.3476	0.0022	0.7004
Berlin	1.2782	1.3249	0	0.3988
Cabot	1.3440	1.3668	0.0003	0.5880
Calais	1.3012	1.3556	0.0063	0.4290
Duxbury	1.1884	1.3312	0	0.2565
East Montpelier	1.2309	1.3000	0.0055	0.4307
Fayston	1.2360	1.3226	0.0001	0.1873
Marshfield	1.1101	1.2964	0	0.4885
Middlesex	1.3192	1.3572	0	0.3780
Montpelier	1.2429	1.3323	0	0.9023
Moretown	1.2554	1.2986	0	0.2615
Northfield	1.2403	1.3276	0.0118	0.7567
Plainfield	1.1672	1.3631	0.0042	0.6621
Roxbury	1.1048	1.2301	0	0.5784
Waitsfield	1.2526	1.3187	0.0019	0.3117
Warren	1.2176	1.3323	0	0.2684
Waterbury	1.1534	1.3075	0	0.3114
Woodbury	1.3567	1.3462	0	0.3567
Worcester	1.2943	1.2971	0	0.5012

## 2009 Effective Tax Rates

### Windham

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Athens	1.0988	1.2322	0	0.9316
Brattleboro	1.4141	1.3531	0.0019	0.9516
Brookline	1.1010	1.2935	0	0.3148
Dover	1.4129	1.3629	0	0.2687
Dummerston	1.5922	1.3675	0.0044	0.2827
Grafton	1.3732	1.3377	0.0070	0.5317
Guilford	1.4081	1.3554	0.0025	0.4642
Halifax	1.0371	1.3269	0.0043	0.5544
Jamaica	1.1996	1.2761	0.0009	0.2777
Londonderry	1.4132	1.3305	0.0002	0.2287
Marlboro	1.2171	1.2907	0.0003	0.3250
Newfane	1.2228	1.3525	0	0.3971
Putney	1.3123	1.2868	0.0075	0.4858
Rockingham	1.3006	1.3096	0.0022	0.6613
Somerset	0.8652	1.3579	0	0.5701
Stratton	1.3392	1.2937	0.0001	0.0710
Townshend	1.3468	1.4063	0.0004	0.4786
Vernon	1.1017	1.0536	0.0011	0.5617
Wardsboro	1.2270	1.3494	0	0.4467
Westminster	1.2557	1.3040	0.0024	0.5173
Whitingham	1.4029	1.3459	0	0.4865
Wilmington	1.5270	1.4645	0.0006	0.4223
Windham	1.2339	1.3393	0	0.5600

## 2009 Effective Tax Rates

### Windsor

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Andover	1.1358	1.3075	0	0.3239
Baltimore	1.2332	1.4176	0	0.5313
Barnard	1.3728	1.3410	0	0.3095
Bethel	1.3418	1.3296	0	0.5759
Bridgewater	1.2425	1.3337	0.0014	0.3151
Cavendish	1.2452	1.2736	0.0074	0.3081
Chester	1.1735	1.3394	0.0041	0.6085
Hartford	1.2238	1.3522	0.0011	0.6736
Hartland	1.2625	1.2850	0.0023	0.3287
Ludlow	1.4104	1.3871	0.0052	0.2082
Norwich	1.3581	1.2710	0.0044	0.4213
Plymouth	1.1451	1.3577	0	0.1819
Pomfret	1.1978	1.1655	0.0006	0.3644
Reading	1.4566	1.3507	0	0.3207
Rochester	1.1199	1.2573	0	0.4322
Royalton	1.0946	1.2356	0.0007	0.4857
Sharon	1.2078	1.3443	0.0010	0.4672
Springfield	1.2805	1.3298	0	1.1799
Stockbridge	1.1242	1.3103	0	0.4327
Weathersfield	1.5136	1.3949	0.0006	0.5113
West Windsor	1.1455	1.2207	0	0.2212
Weston	1.3626	1.3699	0.0007	0.2636
Windsor	1.2917	1.3913	0.0039	1.0764
Woodstock	1.3525	1.3354	0.0104	0.2859



