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Agency of Administration

Native American Tribe Exemption

Implementing Act 90 of 2022: An act relating to exempting property owned by Vermont-recognized Native American tribes from property tax

Per the Vermont Legislature, the statutory purpose of the exemption under 32 V.S.A. subdivision 3802(21) for property owned by Native American tribes is “to recognize those peoples as the traditional land caretakers of Vermont and to lower their costs to allow them to dedicate more of their financial resources to furthering their tribe-related activities.”

The amended statute notes that the following shall be exempt from taxation: “Real and personal property owned by a Native American tribe that has been recognized pursuant to 1 V.S.A. chapter 23 or owned by a nonprofit organization that is organized for the tribe’s benefit and controlled by the tribe, provided the property is used for purposes of the tribe and is not leased or rented for profit.”

Per 1 V.S.A. chapter 23, the Vermont Commission on Native American Affairs has recognized the following tribes:

- Elnu Abenaki tribe
- Nulhegan Band of the Coosuk Abenaki Nation
- Koasek Abenaki of the Koas
- Missisquoi, St. Francis-Sokoki band

For the second application of this exemption, for property “owned by a nonprofit organization that is organized for the tribe’s benefit and controlled by the tribe, provided the property is used for purposes of the tribe and is not leased or rented for profit,” the town may require additional documentation be provided to the lister or assessor. [Form PVR-317, Vermont Property Tax Public, Pious, or Charitable Exemption](#) will facilitate this documentation, and the town may need articles of agreement or organizational documents to confirm the status.

A lister or assessor will make the initial determination of whether a parcel, or a portion of a parcel, is eligible for exemption from taxation. Appeals of the lister or assessor’s decisions go to the Board of Civil Authority. From there, it is submitted to the superior



court. The superior court's decision may ultimately be appealed to the Vermont Supreme Court which has held that "[a]n exemption will be strictly construed against the party claiming it, and any doubts as to its application will be interpreted against the exemption." It is therefore very important that the property owner provide clear and detailed information regarding the property and its uses.

