

# **2007 Annual Report**

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

**Vermont  
Department of Taxes**

Did you ever notice your town hall on the cover of PVR's Annual Report and wonder why it was there? It was our small way of recognizing the cooperative and friendly relationship between PVR and municipalities. In the era of change we want to say thank you and we appreciate all you do.

This year, we salute our very smallest municipalities. How small are these towns? Well, the clerk operating in one of these halls asked if we got a shot of their "outhouse". The big, impressive brick structure is a multi purpose building housing an Opera House and the government of the city billing itself as the smallest city in the country.

Our hats off to listers, clerks and other elected officials who put their energies into the operation of local government.

**2007 Annual Report**

**of**

**Property Valuation and Review  
Division**

**Vermont Department of Taxes**





State of Vermont  
Department of Taxes  
109 State St.  
Montpelier, VT 05609-1401  
[www.state.vt.us/tax](http://www.state.vt.us/tax)

*Agency of Administration*

**MEMORANDUM**

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

From: William E. Johnson, Director

Date: January 2007

Subject: Annual Report of Property Valuation and Review Division

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

No new rules affecting the property tax were adopted in 2006 by the Tax Department or the Current Use Advisory Board.

cc Governor James Douglas  
Tom Pelham, Commissioner



**2007  
Annual Report**

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## Property Tax Administration - 2006 Tax Year

### Equalization

Annually, the Division of Property Valuation and Review (PVR) is required to conduct a study (the *Equalization Study*) that estimates the total fair market value of property that is subject to education taxes. This year's equalization study was based on the assessed value of property as determined from municipalities' grand lists as of April 1, 2006. The determination of equalized property values comes from a comparison of grand list values to actual market sales or appraisals of property. Based on the difference between the listed values and sales or appraisals, ratios are computed and used to derive an estimate of fair market value (or use/stabilized value, where appropriate) for each municipality.

The study's estimates of value are called *equalized education property values (EEPV)*. The EEPV's determined as part of the 2006 equalization study are a measure of the property wealth and becomes an important data element in the setting of the education tax rates.

### Property Values

Statewide, the total education listed value for the 2006 tax year was \$59.2 billion. This compares to \$52.0 billion for the prior tax year and represents a 13.8 percent increase over the 2005 tax year. This compares to a 16.9 percent increase from the 2004 tax year to the 2005. The bulk of this increase can be attributed to two sources - new construction and reappraisals. For 2006, 54 towns and cities conducted reappraisals—compared to 42 in both 2005 and 2004. There are signs the real estate market is cooling and reappraisal activity will likely slow down in turn.

The state total equalized education property value for 2006 (as certified 1-1-07) was \$69.1 billion compared to a 2005 equalized education value of \$61.5 billion (as certified 1-1-06). The increase is \$7.6 billion or a 12.4 percent increase over the 2005 comparable value (i.e., the certified value prior to appeals). For 2006 the state total equalized municipal property value is 70.4 billion dollars compared to the 2005 value of \$62.6 billion. This is a 12.5 percent increase.

The total personal property (machinery and equipment and inventory) value this year is \$841.2 million. That compares to \$820.6 million for tax year 2005. This property is taxed for municipal services but not for education costs.

2006 marked the sixth year of a strong real estate market throughout the State. This is reflected in the significant increase in the statewide-equalized education value. There is evidence that the hot real estate market is cooling and we don't expect as large an increase in value next year. Only time will tell. Economists across the country are gazing into their Magic 8 Balls® to figure out how the market will move.

While property values continue to rise, the growth varies 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 Essex County. The table below details the change in equalized value by county.

**Change in EEPV – 2005 to 2006**

	% Increase	Ranking
Addison County	11.7%	11
Bennington County	13.2%	7
Caledonia County	13.8%	4
Chittenden County	10.1%	14
Essex County	15.1%	2
Franklin County	12.5%	10
Grand Isle County	11.0%	13
Lamoille County	14.4%	3
Orange County	13.1%	8
Orleans County	15.5%	1
Rutland County	11.3%	12
Washington County	13.5%	6
Windham County	13.1%	9
Windsor County	13.6%	5
STATEWIDE	12.4%	

It is important to note that the calculations of all the above values and changes are based on the results prior to any appeals. Appeals by municipalities may result in a slight reduction in the 2006 equalized values. In past years, appeals have resulted in less than half of a percent decrease in the statewide total value.

## **Taxes and Tax Rates**

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

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

Tax Year	School Taxes	Municipal Taxes <sup>1</sup>	Total Taxes
2001	\$ 617.6 M	\$ 237.4 M	\$ 855.0 M
2002	687.6	246.4	934.0
2003	741.6	256.0	997.6
2004	734.5	273.6	1,008.1
2005	814.5	292.5	1,107.0
2006	879.3	329.4	1,208.8

#### Change from 2005 tax year to 2006.

Change (\$M)	\$ 64.8	\$ 36.9	\$ 101.8
% Change	8.0 %	12.6%	9.2%

### **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
2004	\$ 1.31	\$ 1.41	\$ 0.49
2005	1.30	1.35	0.47
2006	1.23	1.32	0.47

School tax figures for tax years 2004-2006 are estimated—prior to reconciliation. The ETR is expressed as a rate per \$100 of equalized value. Municipal ETR's include only town and city level taxes.

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

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

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

There was another substantial increase in the amount of school taxes this year. School taxes rose \$64.8 M between 2005 and 2006 – an 8.0 percent increase. This follows an \$80 million jump (10.9%) the previous year. The total ETR for Homestead properties is about \$1.70, while the same number for Nonresidential properties is about \$1.79. The decline in ETR is a function of the significant increase in property value across the State. It more than offset the substantial increase in total property taxes assessed. Total taxes (including property taxes assessed by sub-municipalities such as villages and special districts) exceed \$1.2 billion.

### **Assessment practices in Vermont**

Assessment practices in Vermont have improved markedly over the last 25 years. A measure that provides a perspective of this improvement is the common level of appraisal (CLA). The CLA is the ratio of a municipality's total grand list value to its corresponding "equalized" value derived through PVR's equalization study. In other words, it is a percentage that compares local assessments to PVR's estimate of market value. The statewide CLA based on the results of the 2006 study is 85.6 percent. This compares to a statewide CLA of 54.0 percent back in 1981.

Another way to use the CLA to evaluate assessment practices is to consider the change in municipalities that have extremely low CLA's and are thus very far from Vermont's statutorily set standard of 100 percent fair market value. In 1981, 41 municipalities were appraising property at less than 30 percent of fair market value. In 2006 there are only 20 districts with a CLA less than 60 percent. At the same time, the continuing strength of the real estate market is leading to a large numbers of municipalities with CLA's that are below the statutory minimum level of 80% (municipalities dropping below 80% are ordered to reappraise). In 2006 there are 113 municipalities with CLAs less than 80%. That is more than three times the number resulting from the 2002 equalization study.

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

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

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

### Percentage of Municipalities with CODs

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

Clearly assessment equity has improved since 1981. At the same time, the prolonged surge in property appreciation due to current market conditions has served to strain not only the general level of assessment in Vermont but also overall assessment equity. In response to market forces more municipalities are conducting reappraisals. Contributing to the current upturn in reappraisal activity is a statutory provision that requires municipalities to reappraise when their level of assessment and/or uniformity of assessment decline beyond prescribed levels (i.e., low CLAs or high CODs). In 1997 a statutory provision (32 V.S.A. Section 4041a) was enacted. Under this provision any municipality with a CLA less than 80 percent or a COD greater than 20 percent must reappraise and may be ordered to do so by the director of PVR. If a municipality does not make a reasonable attempt to reappraise its grand list, all state funding to the municipality can be withheld until it complies with its reappraisal requirement. During fiscal year 2005, 43 municipalities were ordered to reappraise under this provision. Fiscal year 2006 saw 42 such orders. It can be anticipated that about 40 municipalities will receive new reappraisal order in fiscal year 2008.

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

### Property Classification

All real property in the local grand list books is classified as either homestead or nonresidential. Owners of homesteads are required to annually file a homestead declaration with the Tax

Department. That information is transmitted to the towns and cities and properties assessed accordingly.

A statewide education tax is applied to the two classes of property. The education base tax rate on nonresidential property was \$1.44 in fiscal year 2007. The education base rate for homestead property was \$0.95 times the district spending adjustment. The district spending adjustment is determined annually for each school district by the Department of Education. It is based on local spending decisions. The district spending adjustment ranged from 1.0 to about 2.00. Both the homestead and nonresidential rates were also adjusted for the common level of appraisal as determined by PVR for each school district.

Note that the ratio of the homestead base rate to the nonresidential base rate is about 1.515. In those towns with a district spending adjustment higher than that ratio (about one third of the towns), the homestead rate is higher than the nonresidential rate.

The Vermont assessment and taxation community responded admirably to the changes associated with Act 68. Some new challenges are ahead as Act 185 is implemented. Changes in that act provide that, rather than property owners receiving rebate and prebate checks, beginning in tax year 2007, property owners will file property tax adjustment claims and tax bills will be issued with the credits accounted for in the billing process (i.e., the actual tax bill will be reduced by the income sensitivity credit). The Tax Department's Information Technology Division continues to make changes to improve the homestead declaration process, while at the same time working very hard to have the property tax adjustment claims process up and running for 2007 tax bills.

## **Education and Training**

During the past year, Property Valuation and Review (PVR) provided extensive training to listers, town clerks and treasurers in many aspects of tax administration and assessment. With the legislature providing funds to cover some or all of the tuition costs, PVR expanded its presentation of courses.

January - April	<b>CAMA/NEMRC (Basic and Intermediate) in Dummerston, Hardwick, Rutland, Londonderry, Milton and Williamstown</b>	<b>40 Students</b>
March 11, 2006	<b>Market Approach to Value White River Junction</b>	<b>27 Students</b>
March 22, 23 and 24	<b>Data Collection and Property Inspection White River Junction</b>	<b>34 Students</b>
March 27 2006	<b>Advanced CAMA – Using the Direct Sales Comparison Method White River Junction</b>	<b>25 Students</b>
March and April	<b>Basic Lister Training and Advanced Lister Training Londonderry and Rutland</b>	<b>58 Student</b>
May 24	<b>Mathematics of Assessment Montpelier</b>	<b>11 Students</b>
September 21	<b>Apex Sketching Program Montpelier</b>	<b>31 Student</b>
October 12	<b>Mathematics of Assessment Montpelier</b>	<b>20 Students</b>
October 23 - 27	<b>Course 300 (IAAO) Fundamentals of Mass Appraisal - Waterbury</b>	<b>27 Students</b>
October 30, November 6 and 13	<b>Data Collection and Property Inspection South Burlington</b>	<b>22 Students</b>

We provided 9 training sessions in **CAMA 2000**. Most were conducted using Tax Department laptop computers in town offices and were open to listers from surrounding towns. There were also individual training sessions for the towns that purchased the CAMA 2000 program during the year.

Five **Board of Civil Authority and Board of Abatement Training Sessions** were held throughout the state this past year. Presentations took place in Johnson, Wilmington, Montpelier, St. Albans and Danville.

One presentation on Property Transfer returns was made in St. Albans in May.

As in years past, PVR continued its collaboration with the UVM Extension Service to provide seminars for listers at the Town Officer Education Conferences (TOEC) and the Municipal Officers Management Seminars (MOMS). Listers again comprised the largest audience with a total of over 200 listers at both the spring and fall sessions. Topics included Exemption Coding, Depreciation, Current Use Issues and Appeals to the Superior Court.

Education continues to be a high priority for PVR and for the Legislature. The funds appropriated to lister education provided opportunities for those listers who otherwise would not have the resources to attend classes. Many listers were able to purchase books through PVR and the IAAO in order to prepare them to handle the responsibilities of the office. One hundred thirty four towns benefited from the funds. Providing the tools to overcome the challenges faced by listers remains PVR's most important mission.



## 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, 85 appeals have been received for the 2006 tax year. Very few of the 2006 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 2005 cases heard so far, about 40 percent have resulted in a decrease in value. The 2005 results so far are:

<u>Value Increased</u>	<u>No Change</u>	<u>Reduced 20% or Less</u>	<u>Reduced More than 20%</u>
5	53	43	20

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

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
1994	440	32	332	76
1995	399	92	239	68
1996	310	37	121	152
1997	153	20	110	23
1998	154	17	94	43
1999	172	36	93	43
2000	80	2	45	33
2001	134	18	69	47
2002	152	24	87	41
2003	192	64	76	52
2004	198	34	76	88
2005 <sup>1</sup>	159	18	64	57

<sup>1</sup> 20 appeals outstanding as of publication



## **Annual Report for Computer Assisted Mass Appraisal System (CAMA)**

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

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

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

The Division of Tax Information Systems (TIS) Help Desk staff are currently supporting 182 towns using the CAMA 2000 and 244 towns using the NEMRC Tax Administration system. During the past year Property Valuation and TIS staff participated in multiple training sessions throughout the State covering basic CAMA 2000 components. Advanced sessions were also offered which included sketching and the commercial database. The Department's goal is to continue to develop and offer comprehensive training programs for the CAMA 2000 and NEMRC systems.

In October, Tax Commissioner Tom Pelham assembled a diverse group of Property Valuation and TIS staff from the Department along with listers and representatives from the appraisal field of Vermont to explore the CAMA system the State is currently supporting. End-users of the system have recently expressed to the Commissioner that the program is experiencing some flaws that may require the State to re-evaluate the CAMA program that it currently supports and offers to Vermont towns.

## Towns Using State Supported CAMA Programs as of December 31, 2006

Town Name	Appraisal Program
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Addison	CAMA 2000
Andover	CAMA 2000
Arlington	CAMA 2000
Athens	CAMA 2000
Averill	CAMA 2000
Averys Gore	CAMA 2000
Bakersfield	CAMA 2000
Baltimore	CAMA 2000
Barnet	CAMA 2000
Belvidere	CAMA 2000
Bennington	CAMA 2000
Benson	CAMA 2000
Berkshire	CAMA 2000
Berlin	CAMA 2000
Bethel	CAMA 2000
Bloomfield	CAMA 2000
Bolton	CAMA 2000
Bradford	CAMA 2000
Braintree	CAMA 2000
Brandon	CAMA 2000
Brattleboro	CAMA 2000
Bridgewater	CAPTAP 2 - DOS
Bridport	CAMA 2000
Brighton	CAMA 2000
Bristol	CAMA 2000
Brookfield	CAMA 2000
Brookline	CAMA 2000
Brownington	CAMA 2000
Brunswick	CAMA 2000
Buel's Gore	CAMA 2000
Cabot	CAMA 2000
Calais	CAMA 2000
Cambridge	CAMA 2000
Canaan	CAMA 2000
Cavendish	CAMA 2000
Charlotte	CAMA 2000
Chelsea	CAMA 2000
Chester	CAMA 2000
Chittenden	CAMA 2000
Corinth	CAMA 2000
Cornwall	CAMA 2000
Coventry	CAMA 2000
Craftsbury	CAMA 2000
Danville	CAMA 2000

Town Name	Appraisal Program
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Dummerston	CAMA 2000
Duxbury	CAMA 2000
East Haven	CAMA 2000
Elmore	CAMA 2000
Enosburgh*	To CAMA 2000
Essex	CAMA 2000
Fairfax	CAMA 2000
Fairlee	CAMA 2000
Fayston	CAMA 2000
Ferdinand	CAMA 2000
Ferrisburg	CAMA 2000
Fletcher	CAMA 2000
Georgia	CAMA 2000
Glover	CAMA 2000
Granby	CAMA 2000
Grand Isle	CAMA 2000
Granville	CAMA 2000
Greensboro	CAMA 2000
Groton	CAMA 2000
Guildhall	CAMA 2000
Hancock	CAMA 2000
Hartland	CAMA 2000
Highgate**	To CAMA 2000
Hinesburg	CAMA 2000
Holland	CAMA 2000
Hubbardton	CAMA 2000
Huntington	CAMA 2000
Hyde Park	CAMA 2000
Ira	CAMA 2000
Irasburg	CAMA 2000
Jericho	CAMA 2000
Johnson	CAMA 2000
Leicester	CAMA 2000
Lemington	CAMA 2000
Lewis	CAMA 2000
Lincoln	CAMA 2000
Londonderry	CAMA 2000
Lowell	CAMA 2000
Lunenburg	CAMA 2000
Maidstone	CAMA 2000
Manchester	CAMA 2000
Marshfield	CAMA 2000
Mendon	CAMA 2000
Middlebury	CAMA 2000
Middlesex	CAMA 2000

## Towns Using State Supported CAMA Programs as of December 31, 2005

Town Name	Appraisal Program
Middletown Springs	CAMA 2000
Monkton	CAMA 2000
Montgomery	CAMA 2000
Moretown	CAMA 2000
Morgan	CAMA 2000
Morristown	CAMA 2000
Mount Tabor	CAMA 2000
New Haven	CAMA 2000
Newark	CAMA 2000
Newbury	CAMA 2000
Newport Town	CAMA 2000
North Hero	CAMA 2000
Orange	CAMA 2000
Orwell	CAMA 2000
Panton	CAMA 2000
Peacham	CAMA 2000
Peru	CAMA 2000
Pittsfield	CAMA 2000
Plainfield	CAMA 2000
Poultney	CAMA 2000
Pownal	CAMA 2000
Randolph	CAMA 2000
Reading	CAMA 2000
Readsboro	CAMA 2000
Richford	CAMA 2000
Richmond	CAMA 2000
Rochester	CAMA 2000
Roxbury	CAMA 2000
Rupert	CAMA 2000
Rutland Town	CAPTAP 2 - DOS
Ryegate	CAMA 2000
Sandgate	CAMA 2000
Searsburg	CAMA 2000
Shaftsbury	CAMA 2000
Shelburne	CAMA 2000
Sheldon	CAMA 2000
Shoreham	CAMA 2000
Shrewsbury	CAMA 2000
South Burlington	CAMA 2000
Springfield	CAMA 2000
St. Albans Town	CAMA 2000
St. George	CAMA 2000
Stockbridge	CAMA 2000
Stamford*	To CAMA 2000
Stannard	CAMA 2000

Town Name	Appraisal Program
Starksboro	CAMA 2000
Stowe	CAMA 2000
Sutton	CAMA 2000
Swanton	CAMA 2000
Tinmouth	CAPTAP 2 - DOS
Topsham	CAMA 2000
Townshend	CAMA 2000
Tunbridge	CAMA 2000
Underhill	CAMA 2000
Vernon	CAMA 2000
Vershire	CAMA 2000
Victory	CAMA 2000
Waitsfield	CAMA 2000
Wallingford	CAMA 2000
Waltham	CAMA 2000
Warners Grant	CAMA 2000
Warren	CAMA 2000
Warrens Gore	CAMA 2000
Washington	CAMA 2000
Waterbury	CAMA 2000
Waterford	CAMA 2000
Waterville	CAMA 2000
Weathersfield	CAMA 2000
Wells	CAMA 2000
West Fairlee	CAMA 2000
West Rutland	CAMA 2000
West Windsor	CAMA 2000
Westfield	CAMA 2000
Westford	CAMA 2000
Westminster	CAMA 2000
Weybridge	CAMA 2000
Wheelock	CAMA 2000
Whiting	CAMA 2000
Whitingham	CAMA 2000
Williamstown	CAMA 2000
Williston	CAMA 2000
Wilmington	CAPTAP 2 - DOS
Windham	CAMA 2000
Windsor	SIGMA
Winooski	CAMA 2000
Wolcott	CAMA 2000
Woodbury	CAMA 2000
Woodford	CAMA 2000
Woodstock	CAMA 2000
Worcester	CAMA 2000

\* 2007

\*\* 2008

## 2006 Reappraisal Towns

In a year that saw the real estate market sharply escalating, the following towns completed either full or partial reappraisals for their 2006 Grand List.

Addison	Isle LaMotte
Arlington	Killington
Barre City	Marshfield
Bennington	Middletown Springs
Bolton	Milton
Buels Gore	Mount Tabor
Burke	Newbury
Cabot	North Bennington
Cambridge	North Hero
Castleton	Pittsfield
Cavendish	Pittsford
Charleston	Putney
Chelsea	Randolph
Concord	Richford
Danby	Rockingham
Danville	Rutland City
Dorset	Sandgate
Dummerston	South Burlington
Duxbury	Starksboro
Georgia	Stockbridge
Halifax	Waitsfield
Hardwick	Walden
Hartland	Wells River
Hinesburg	West Windsor
Holland	Westminster
Hubbardton	Weybridge
Hyde Park	Windham
Irasburg	Woodstock

## Vermont Mapping Program

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

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

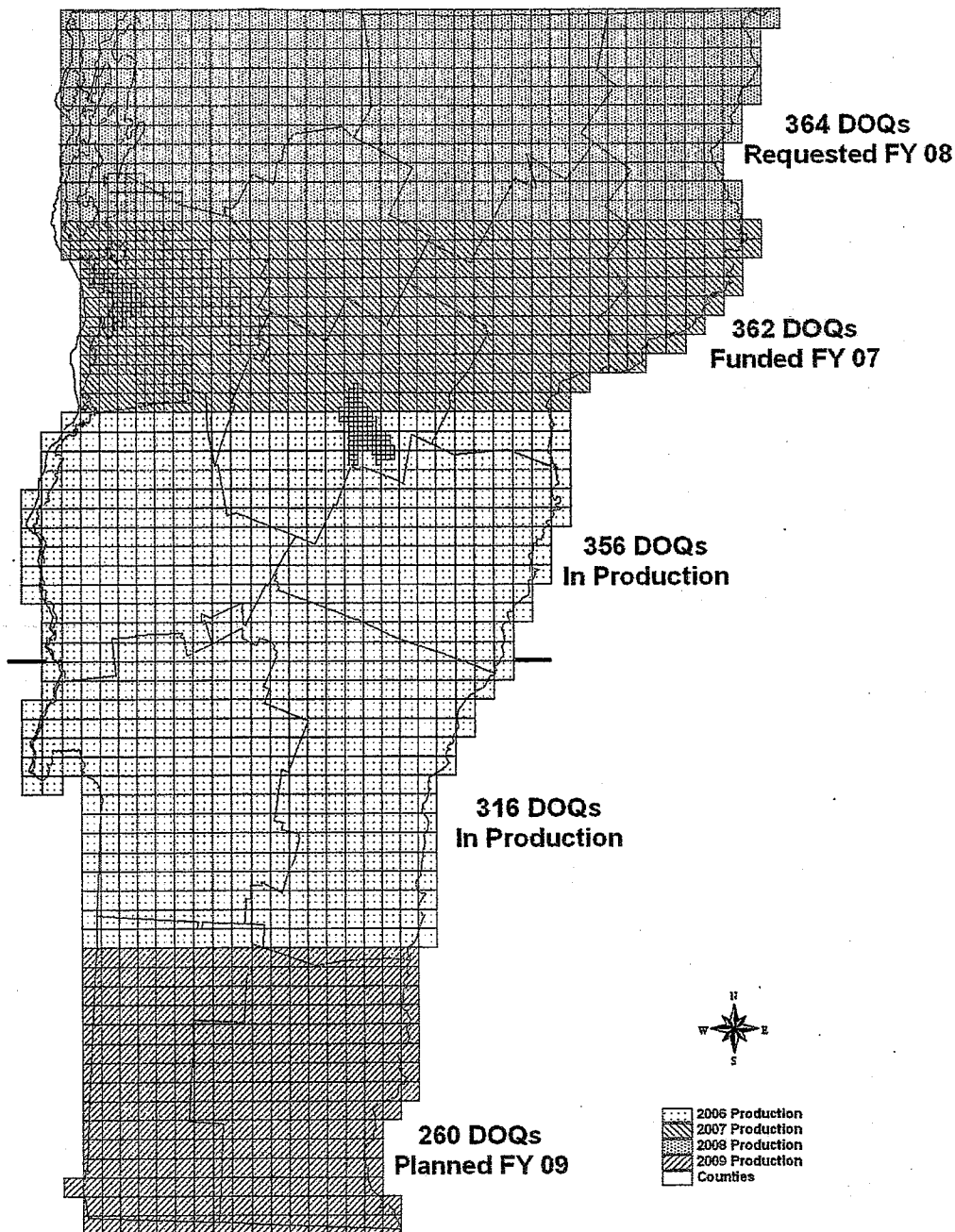
County	Ortho #1	Ortho #2	Ortho #3	Planned Update
Addison	1978	1995	2006	In Production
Bennington	1974	1992	2000	FY-09
Caledonia	1982	1999	2006	Funded in FY07
Chittenden	1978	1988	1999	Funded in FY07
Essex	1982	1999		Requested FY08
Franklin	1978	1995		Requested FY08
Grand Isle	1978	1995		Requested FY08
Lamoille	1979	1996		Funded in FY07
Orange	1979	1998	2006	In Production
Orleans	1982	1999		Requested FY08
Rutland	1975	1994	2006	In Production
Washington	1979	1996	2006	In Production
Windham	1974	1989	2000	FY-09
Windsor	1975	1994	2006	In Production

The Vermont Digital Orthophotography Quadrangles (DOQs) were started with Rutland and Windsor counties in 1994, and funded for updating in FY-05. Our plan as shown by the map, would allow future production of updated Vermont DOQs within the next 5 years. We contracted with a firm, Dewberry and Davis for DOQ production to start in the spring of 2005. The DOQs are generated using tight specifications. The aerial photography has to be secured between 15 April to 15 May, 9:00 am to 3:00 pm, with no leaves on the trees, no snow on the ground and no clouds. The spring of 2005 did not allow us to secure the new aerial photography needed. The contract remained in force for production of Rutland and Windsor counties DOQs. We were funded to advance the contract into Addison, Washington and southern Orange counties with FY06. The areas of Rutland, Windsor, Addison, Washington and southern Orange counties had the aerial photography secured in the spring of 2006. With new aerial photography, 672 new DOQs are being generated. With the requested additional funding in FY08, production will include Franklin, Grand Isle, Lamoille, Orleans and Essex counties.

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

32 V.S.A. § 3409, states "the director shall supply to the clerk and to the Listers or assessors of each town such maps as to have been prepared by the director or the total area of that town." Based on § 3409, we deliver two sets of the new paper maps to all the towns completed with each update AND one set of CD-ROMs with all the DOQs for that municipality. Each CD-ROM has free software for viewing the DOQs. The reception of the DOQs has been very positive.

DOQs statewide will serve a great number of users - state and federal agencies, Regional Planning Commissions, engineers, surveyors, foresters, planners, environmentalists and many Vermont based businesses. We have sold many full sets of the DOQs: a few of our clients are: Vermont Agency of Natural Resources, Health Dept., Emergency Management, Dept of Agriculture, VT Agency of Transportation, US Army Corps of Engineers, USDA Natural Resources Conservation Service, University of Vermont, Middlebury College, Mt Holyoke College, Vermont Land Trust. Total sales of CD-ROMs and DVDs of Vermont DOQs exceeded 12,450 units since starting DOQ production. High Resolution DOQs indicated by smaller grids.





## 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 32,000 (taxable and non taxable) with an increase in paid returns from 19860 in FY 2001, to 23093 in FY 2006. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

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

**Land Gains:** This is a tax on the gain from the sale or exchange of land that has been held for less than six years which is paid by the seller, though in certain circumstances this liability is transferred to the buyer. Exemptions do exist for non payment of the tax, but generally, if land is held for less than six years, the buyer is required to withhold 10% of the purchase price of the land and the seller is required to file a Land Gains tax return to report the sale. The withholding is used to pay any tax owed or the seller can avoid withholding by either obtaining a certificate from the department, or by paying the tax at closing. Though this tax does provide some revenue to the state, its main purpose is to discourage "speculation", the holding of land for a short period and then selling it at a

profit. Thus the tax rate is on a sliding scale based on the sellers holding period and the percentage the gain bears to the basis. The longer your holding period and the smaller your percentage, the less tax you pay. The number of paid returns have increased from 1098 in FY 2001, to 2103 in FY 2006. One staff member is assigned to administer this tax.

Revenue from this tax per fiscal year is as follows:

2006	\$6,445,892.26
2005	\$5,727,233.70
2004	\$4,288,132.79
2003	\$2,672,173.96
2002	\$1,915,650.73
2001	\$2,010,081.03

**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 exceed the sellers maximum tax liability. Approximately 5000 returns are filed annually. One staff member is assigned to administer this tax.

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

2006	\$17,158,528.37
2005	\$22,247,724.48
2004	\$15,338,294.16
2003	\$12,548,210.27
2002	\$10,592,151.70
2001	Incomplete Data

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

## 2006 Use Value Appraisal Program

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Farmland/Agricultural/Forest Land Acres and Reimbursement

<u>Tax Year</u>	<u>Farmland</u>	<u>Ag</u>	<u>Forest</u>	<u>Total</u>	<u>Reimbursement</u>	<u>Proration</u>
1980		11,900	108,000	119,900	\$ 400,466	100%
1981		20,500	219,000	239,500	799,930	100%
1982		26,000	270,000	296,000	1,000,480	100%
1983		43,000	386,000	429,000	1,501,500	100%
1984		97,032	453,000	550,032	2,117,623	100%
1985		159,000	527,000	686,000	2,963,520	100%
1986		195,311	607,120	802,431	3,971,522	100%
1987	296,167	160,118	668,323	1,124,608	6,258,899	100%
1988	312,964	170,281	772,954	1,256,199	7,359,895	100%
1989	164,901	124,404	818,606	1,107,911	7,569,233	100%
1990	144,572	128,140	859,972	1,132,684	8,369,978	100%
1991	129,060	128,301	884,771	1,142,132	6,725,364	80%
1992	119,253	137,454	844,310	1,101,017	6,347,582	77%
1993	101,277	133,130	826,913	1,061,320	5,194,005	62%
1994	89,100	137,571	893,547	1,120,218	5,328,015	59%
1995	83,368	140,069	904,695	1,128,132	6,226,286	68%
1996		446,248	965,942	1,412,190	8,400,000	
1997		447,674	997,430	1,445,104	13,319,667	
1998		457,960	1,046,853	1,504,813	3,325,889	
1999		466,439	1,110,545	1,576,984	3,879,482	
2000		476,104	1,153,067	1,629,171	4,214,080	
2001		481,526	1,287,262	1,768,788	4,635,075	
2002		485,466	1,335,960	1,821,426	5,115,565	
2003		492,521	1,388,061	1,880,582	5,755,518	
2004		505,711	1,441,404	1,947,115	6,402,346	
2005		510,645	1,482,437	1,993,082	7,233,800	
2006*		515,937	1,517,226	2,033,163	8,075,335	
(*Enrollment to date)						
Subtotal Farmland/Ag/Forest					\$142,491,055	

### Working Farm Tax Abatement Program Acres and Reimbursement

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

Subtotal WFTAP \$23,589,963

Grand Total \$166,081,018

With the 2006 tax year, an estimated 57.9% of the potentially eligible agricultural land and an estimated 38.4% of the potentially eligible forest land is now enrolled. The combined enrolled land represents 33 % of the total land area of the state.

	<u>Parcels</u>	<u>Owners</u>		<u>Parcels</u>	<u>Owners</u>
1987	6,602	5,028	1997	9,494	7,336
1988	7,476	5,857	1998	9,973	7,733
1989	8,393	6,381	1999	10,549	8,182
1990	8,970	6,875	2000	11,076	8,635
1991	9,235	7,140	2001	11,546	9,020
1992	8,949	6,955	2002	12,003	9,403
1993	8,708	6,692	2003	12,553	9,851
1994	9,218	7,096	2004	13,185	10,386
1995	9,329	7,197	2005	13,640	10,807
1996	9,175	7,111	2006*	14,065	11,196

(\*Enrollment to date)

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

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

### **Land Use Change Tax**

The land use change tax assessed for development of land participating in the use value appraisal program for the twelve month period January 1 to December 31, 2006 totaled \$643,642. The total tax assessed ranged from \$4.20 to \$32,950.80 for landowners who either developed or wished to clear title of the lien for 4,497 acres.

### **Participant Tax Savings**

Landowners with land and farm buildings enrolled for tax year 2006 enjoyed a total statewide savings of approximately \$36 million as compared to \$33 million for 2005. The increase in total savings reflects the increase in real estate valuation as reflected in town reappraisals as well as the expansion of the program due to a net increase in enrollment of 40,081 acres.

### **History of Use Values - 1980 to 2006**

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

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

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

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

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

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

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

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

1980 - Use values established for each individual site classification.

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

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

### Landowner Tax Savings

The following table, by town, shows the total taxes saved by all landowners with land and farm buildings enrolled in the program for tax year 2006. The total statewide savings of \$35,996,629 is current as of this report.



## Current Use Appraisal Program Participant Tax Savings - Tax Year 2006

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Addison	89	8,873	7,384	5,437,014	11,043,363	0.2700	1.1616	1.1653	44,497	63,156	128,688	236,341
Albany	74	4,040	5,292	1,835,636	3,260,872	0.4716	1.5776	1.7423	24,035	28,959	56,814	109,808
Alburgh	38	3,606	1,848	1,692,220	4,353,900	0.5836	1.5113	1.6795	35,285	25,575	73,124	133,984
Andover	32	1,671	2,487	1,312,340	1,436,707	0.4800	1.8616	1.9496	13,195	24,431	28,010	65,636
Arlington	60	3,117	6,897	2,297,700	6,225,100	0.2600	1.2350	1.1711	22,159	28,377	72,902	123,438
Athens	18	223	2,321	198,100	1,154,700	1.1400	1.4382	1.5583	15,422	2,849	17,994	36,265
Averill	12	0	20,758	0	1,445,560	0.6410	1.0522	1.5949	9,266	0	23,055	32,321
Averys Gore	2	0	12,243	0	593,700	0.4585	0.9623	1.4587	2,722	0	8,660	11,382
Bakersfield	78	4,515	11,217	2,045,700	5,594,272	0.4272	1.6017	1.7221	32,638	32,766	96,339	161,743
Baltimore	8	834	285	372,303	164,200	1.2019	1.5930	1.6334	6,448	5,931	2,682	15,061
Barnard	117	3,450	10,638	6,236,196	15,512,664	0.3317	1.6904	1.7120	72,141	105,417	265,577	443,135
Barnet	110	5,896	4,829	3,707,393	4,014,646	0.5697	1.6813	1.6793	43,992	62,332	67,418	173,742
Barre City	1	0	26	0	19,200	1.2435	0.9339	1.2710	239	0	244	483
Barre Town	78	3,519	2,396	5,743,400	4,283,700	0.8225	1.0989	1.4355	82,473	63,114	61,493	207,080
Barton	44	2,287	3,380	1,380,100	2,793,500	0.4431	1.3011	1.3638	18,493	17,956	38,098	74,547
Belvidere	27	1,122	12,228	432,342	1,748,920	0.4068	1.8181	1.6523	8,873	7,860	28,897	45,630
Bennington	43	1,461	3,623	1,424,586	3,549,930	0.8291	1.2928	1.4550	41,244	18,417	51,651	111,312
Benson	36	4,701	2,652	1,712,300	2,576,000	0.5760	1.0854	1.2776	24,701	18,585	32,911	76,197
Berkshire	58	5,772	3,318	2,336,652	5,763,597	0.6918	1.5495	1.8566	56,038	36,206	107,007	199,251
Berlin	50	2,534	2,831	1,095,203	1,409,668	0.6264	1.9356	2.0103	16,074	21,199	28,339	65,612
Bethel	128	6,109	7,414	3,176,300	3,568,420	1.1100	2.0529	1.9415	74,866	65,206	69,281	209,353
Bloomfield	11	0	12,438	0	1,952,966	0.5470	1.2203	1.8497	10,683	0	36,124	46,807
Bolton	24	452	6,608	319,000	4,021,000	0.4600	1.1411	1.1540	19,964	3,640	46,402	70,006
Bradford	43	1,067	3,322	831,000	2,922,950	0.7081	1.8056	1.8492	26,582	15,005	54,051	95,638
Braintree	100	5,075	8,853	3,179,575	5,305,482	0.5822	1.3492	1.3274	49,400	42,899	70,425	162,724
Brandon	46	1,407	4,515	518,747	1,447,082	1.0159	1.8426	1.8521	19,971	9,558	26,801	56,330
Brattleboro	82	3,129	4,041	3,076,400	5,847,700	0.9795	1.4284	1.2446	87,412	43,943	72,780	204,135
Bridgewater	67	3,043	10,051	2,353,577	5,939,723	0.5179	1.8866	2.0242	42,951	44,403	120,232	207,586
Bridport	125	11,726	9,035	7,632,480	15,713,080	0.4400	1.8228	1.7525	102,720	139,125	275,372	517,217
Brighton	26	288	16,109	112,400	3,218,500	0.8252	1.3557	1.7501	27,487	1,524	56,327	85,338
Bristol	59	2,500	7,824	2,062,487	7,881,200	0.5333	1.3010	1.3170	53,030	26,833	103,795	183,658
Brookfield	104	3,481	5,333	2,368,186	4,580,937	0.5812	1.9988	1.9699	40,388	47,335	90,240	177,963
Brookline	34	517	2,557	423,600	1,355,585	0.5123	2.2406	2.3503	9,115	9,491	31,860	50,466
Brownington	27	1,123	1,036	349,125	681,617	0.9640	1.6911	1.8325	9,936	5,904	12,491	28,331
Brunswick	14	66	5,656	16,730	1,021,300	0.2800	0.9937	1.5063	2,906	166	15,384	18,456
Buels Gore	4	76	658	80,000	564,300	1.0000	0.7938	1.2033	6,443	635	6,790	13,868

# Current Use Appraisal Program

## Participant Tax Savings - Tax Year 2006

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Burke	36	685	2,946	830,228	3,622,277	0.3200	0.8888	1.0020	14,248	7,379	36,295	57,922
Burlington	1	0	41	0	81,200	0.6700	0.9920	1.3026	544	0	1,058	1,602
Cabot	119	6,698	5,674	9,012,300	7,322,800	0.4083	1.1898	1.1333	66,696	107,228	82,989	256,913
Calais	116	7,235	4,401	3,977,726	2,612,092	0.7400	2.2161	2.1818	48,765	88,150	56,991	193,906
Cambridge	137	7,341	13,939	8,716,834	14,421,007	0.2718	1.3374	1.1940	62,889	116,579	172,187	351,655
Canaan	24	2,185	2,804	899,800	1,284,680	0.9722	1.3862	1.6571	21,238	12,473	21,288	54,999
Castleton	43	3,152	3,612	2,800,569	3,707,242	0.3421	1.2123	1.3415	22,263	33,951	49,733	105,947
Cavendish	64	2,248	4,996	1,102,778	2,047,746	0.3226	1.1384	1.1002	10,164	12,554	22,529	45,247
Charleston	55	3,195	4,713	2,261,100	4,656,300	0.4862	0.9944	1.1408	33,632	22,484	53,119	109,235
Charlotte	139	7,289	4,441	17,081,100	15,569,502	0.2279	1.5876	1.4885	74,411	271,180	231,752	577,343
Chelsea	141	6,061	8,980	5,919,800	10,371,100	0.4528	1.2034	1.2684	73,765	71,239	131,547	276,551
Chester	136	5,263	9,155	3,278,900	5,499,000	1.0166	2.0735	2.1868	89,236	67,988	120,252	277,476
Chittenden	30	735	3,654	364,900	1,598,400	0.5500	1.5491	1.6744	10,798	5,653	26,764	43,215
Clarendon	46	3,126	2,357	1,709,606	1,899,023	0.6100	2.1067	1.9347	22,013	36,016	36,740	94,769
Colchester	22	1,114	347	949,400	582,100	0.6776	1.3627	1.6438	10,377	12,937	9,569	32,883
Concord	35	1,414	11,457	1,050,027	8,958,502	0.4686	1.0921	1.1894	46,900	11,467	106,552	164,919
Corinth	102	4,567	6,910	2,535,321	3,790,886	0.7392	1.7372	1.8466	46,763	44,044	70,003	160,810
Cornwall	76	3,011	3,958	3,681,900	6,591,500	0.4300	1.6805	1.5350	44,176	61,874	101,180	207,230
Coventry	24	730	2,673	454,150	2,950,200	0.0000	1.3141	1.6165	0	5,968	47,690	53,658
Craftsbury	108	3,917	8,491	3,665,073	9,806,261	0.4500	1.3435	1.2802	60,621	49,240	125,540	235,401
Danby	41	1,645	10,892	1,634,775	9,393,455	0.5000	1.0158	1.0812	55,141	16,606	101,562	173,309
Danville	94	7,529	4,949	8,156,859	7,578,357	0.4375	0.9497	1.0600	68,842	77,466	80,331	226,639
Derby	53	3,890	2,148	1,328,630	4,368,386	0.4902	1.6369	1.9661	27,927	21,748	85,887	135,562
Dorset	51	1,293	5,246	3,741,680	10,370,563	0.1506	1.2811	1.2024	21,253	47,935	124,696	193,884
Dover	24	917	1,774	858,660	2,745,565	0.2557	1.4533	1.6145	9,216	12,479	44,327	66,022
Dummerston	90	2,994	4,659	7,560,400	10,209,400	0.1995	1.5874	1.2039	35,451	120,014	122,911	278,376
Duxbury	45	815	7,982	1,106,400	6,516,100	0.3725	1.0287	1.1043	28,394	11,382	71,957	111,733
East Haven	9	114	18,671	31,800	3,723,000	0.8855	1.6746	1.7935	33,249	533	66,772	100,554
East Montpelier	74	3,933	4,305	2,528,565	4,996,900	1.0128	2.0996	2.0897	76,218	53,090	104,420	233,728
Eden	42	3,242	8,953	913,610	2,976,540	0.7750	2.0989	1.8670	30,149	19,176	55,572	104,897
Elmore	73	2,649	12,816	3,029,900	6,455,700	0.3200	0.9249	1.3479	30,354	28,024	87,016	145,394
Enosburg	78	4,996	8,526	1,970,150	5,530,800	0.7293	2.0029	2.0651	54,704	39,460	114,217	208,381
Essex Jct.	1	0	441	0	426,220	0.5297	2.4535	2.2850	2,258	0	9,739	11,997
Essex Town	44	1,376	1,393	1,242,045	1,385,843	0.6097	2.3817	2.2904	16,022	29,582	31,741	77,345
Fair Haven	7	743	640	123,950	467,235	1.2218	1.7175	1.7937	7,223	2,129	8,381	17,733
Fairfax	90	8,938	2,653	7,116,013	6,769,183	0.3430	1.1845	1.3589	47,626	84,289	91,986	223,901

# **Current Use Appraisal Program Participant Tax Savings - Tax Year 2006**

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Fairfield	167	14,652	12,874	9,157,739	16,814,450	0.7100	1.3795	1.6080	184,403	126,331	270,376	581,110
Fairlee	42	1,179	4,038	1,458,800	4,465,100	0.3570	1.4273	1.4792	21,148	20,821	66,048	108,017
Fayston	51	1,056	8,991	1,411,166	7,230,631	0.2100	1.5240	1.4615	18,148	21,506	105,676	145,330
Ferdinand	5	0	14,768	0	979,500	0.1300	1.0276	1.5576	1,273	0	15,257	16,530
Ferrisburgh	92	7,294	6,281	8,584,474	13,656,705	0.2382	1.2831	1.2830	53,523	110,147	175,216	338,886
Fletcher	104	7,033	7,616	5,068,185	5,340,801	0.5185	1.2571	1.3394	53,971	63,712	71,535	189,218
Franklin	57	6,908	1,936	5,479,010	6,223,200	0.3500	1.1200	1.3889	40,958	61,365	86,434	188,757
Georgia	67	5,222	3,438	5,710,754	6,842,350	0.2110	1.0826	1.2308	26,487	61,825	84,216	172,528
Glover	58	4,804	4,861	2,486,300	2,716,100	0.5000	1.7655	1.6700	26,012	43,896	45,359	115,267
Goshen	13	215	1,868	165,795	1,072,237	0.6900	1.5960	1.5376	8,542	2,646	16,487	27,675
Grafton	53	1,108	8,406	742,167	5,544,411	0.5200	1.7010	1.6160	32,690	12,624	89,598	134,912
Granby	21	106	19,992	26,900	3,417,300	0.4840	1.2173	1.6334	16,670	327	55,818	72,815
Grand Isle	28	1,178	1,065	1,128,800	3,034,000	0.4656	2.3331	2.2937	19,382	26,336	69,591	115,309
Granville	42	526	12,328	342,004	3,389,241	0.5100	1.2151	1.4961	19,029	4,156	50,706	73,891
Greensboro	131	4,579	9,849	3,999,452	8,204,531	0.5400	1.5235	1.5654	65,902	60,932	128,434	255,268
Groton	33	719	7,188	469,600	3,217,010	0.4131	1.1175	1.1478	15,229	5,248	36,925	57,402
Guildhall	69	2,222	10,191	966,329	3,104,361	0.7023	0.8904	1.3497	28,588	8,604	41,900	79,092
Guilford	109	3,790	6,788	4,338,300	7,619,976	0.4188	1.5297	1.3952	50,081	66,363	106,314	222,758
Halifax	80	2,345	8,911	2,389,138	9,238,009	0.4849	1.0344	1.1156	56,380	24,713	103,059	184,152
Hancock	13	283	1,014	88,741	227,194	1.0281	1.5860	1.9048	3,248	1,407	4,328	8,983
Hardwick	97	5,378	6,151	3,479,175	4,633,842	0.9194	1.2976	1.3025	74,591	45,146	60,356	180,093
Hartford	55	1,758	2,764	1,200,281	3,515,552	0.9916	1.8759	2.1429	46,762	22,516	75,335	144,613
Hartland	133	4,984	6,376	14,157,200	22,514,930	0.3300	1.2104	1.1659	121,018	171,359	262,502	554,879
Highgate	69	7,914	3,441	4,075,352	7,962,757	0.3064	1.6614	1.9581	36,885	67,708	155,919	260,512
Hinesburg	73	2,933	4,926	4,686,000	6,817,100	0.3500	1.2726	1.1935	40,261	59,634	81,362	181,257
Holland	40	2,715	3,429	2,281,084	5,762,168	0.4679	1.1301	1.2919	37,634	25,779	74,441	137,854
Hubbardton	35	1,577	4,801	987,300	3,043,500	0.5300	0.7844	0.9674	21,363	7,744	29,443	58,550
Huntington	81	4,048	5,659	4,320,387	5,611,436	0.5831	1.1934	1.2787	57,912	51,559	71,753	181,224
Hyde Park	90	4,147	4,570	5,379,900	8,763,300	0.5500	1.1442	1.1479	77,788	61,557	100,594	239,939
Ira	34	1,420	4,639	549,618	1,987,807	0.3454	1.2081	1.5203	8,764	6,640	30,221	45,625
Irasburg	42	2,971	6,987	1,253,500	6,984,800	0.3737	0.9073	1.0590	30,787	11,373	73,969	116,129
Isle LaMotte	8	224	254	653,400	1,306,500	0.4200	1.3796	1.2756	8,232	9,014	16,666	33,912
Jamaica	38	1,728	4,998	482,600	1,726,898	0.5635	2.5315	2.5127	12,451	12,217	43,392	68,060
Jay	8	195	2,028	92,800	409,000	0.4440	1.8385	1.9083	2,228	1,706	7,805	11,739
Jericho	36	1,676	1,561	3,278,400	2,010,327	0.3365	1.1511	1.2267	17,797	37,738	24,661	80,196
Jericho ID	3	54	149	78,500	165,200	0.3365	1.1153	1.2315	820	876	2,034	3,730

# Current Use Appraisal Program

## Participant Tax Savings - Tax Year 2006

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Johnson	104	5,667	6,880	4,371,800	4,100,500	0.6905	1.4524	1.5147	58,501	63,496	62,110	184,107
Killington	11	5	4,091	4,400	685,036	0.2799	2.0854	1.7926	1,930	92	12,280	14,302
Kirby	46	2,560	3,062	1,169,000	1,650,400	0.6327	2.0221	2.0836	17,838	23,638	34,388	75,864
Landgrove	22	317	1,328	1,015,100	3,534,900	0.3300	1.3456	1.4550	15,015	13,659	51,433	80,107
Leicester	21	1,420	1,217	603,440	564,263	0.5430	2.1629	2.3025	6,341	13,052	12,992	32,385
Lemington	8	233	11,307	76,900	1,084,100	0.3613	1.7897	1.7452	4,195	1,376	18,920	24,491
Lewis	1	0	6,673	0	185,400	0.3706	0.9650	1.4627	687	0	2,712	3,399
Lincoln	92	5,079	4,154	6,107,100	3,880,800	0.4652	1.6009	1.5863	46,464	97,769	61,561	205,794
Londonderry	62	1,222	5,125	2,296,300	5,641,611	0.3162	2.1048	1.9718	25,100	48,333	111,241	184,674
Lowell	47	749	10,803	173,812	1,511,812	0.9228	1.4415	1.8794	15,555	2,505	28,413	46,473
Ludlow	24	1,107	1,587	2,181,566	3,053,268	0.2000	1.3575	1.3279	10,470	29,615	40,544	80,629
Lunenburg	59	2,038	7,683	576,000	2,436,021	0.7070	1.2579	1.4371	21,295	7,246	35,008	63,549
Lyndon	60	3,829	1,595	3,099,200	1,604,300	0.6149	1.2448	1.3885	28,922	38,579	22,276	89,777
Maidstone	22	1,035	6,223	278,761	1,585,425	0.2400	2.0054	1.9075	4,474	5,590	30,242	40,306
Manchester	30	676	5,629	2,525,138	7,405,058	0.1841	1.3603	1.3587	18,281	34,349	100,613	153,243
Marlboro	83	3,646	7,787	3,417,500	7,328,600	0.2800	1.5799	1.4924	30,089	53,993	109,372	193,454
Marshfield	87	4,009	8,571	3,747,485	6,395,413	0.4700	1.0696	1.2824	47,672	40,083	82,015	169,770
Mendon	14	186	1,856	362,100	1,355,100	0.3254	1.2077	1.2815	5,588	4,373	17,366	27,327
Middlebury	94	4,583	5,546	4,293,200	8,833,000	0.7361	1.4742	1.3198	96,622	63,290	116,578	276,490
Middlesex	76	3,076	6,357	2,812,900	3,967,600	0.4500	1.5348	1.4980	30,512	43,172	59,435	133,119
Middletown Springs	44	1,896	3,913	1,764,500	3,847,309	0.4900	1.3695	1.2475	27,498	24,165	47,995	99,658
Milton	58	6,324	1,919	6,073,067	5,109,302	0.3427	0.9603	1.1350	38,322	58,320	57,991	154,633
Monkton	71	6,297	4,272	7,170,342	4,723,846	0.4200	1.5303	1.4938	49,956	109,728	70,565	230,249
Montgomery	56	2,108	13,275	1,365,600	4,594,600	0.3628	1.1907	1.4515	21,624	16,260	66,691	104,575
Montpelier	8	288	401	333,500	251,700	1.3400	1.6378	1.7358	7,842	5,462	4,369	17,673
Moretown	101	4,171	11,263	2,819,000	6,944,100	0.2996	1.4795	1.4579	29,250	41,707	101,238	172,195
Morgan	26	1,077	1,863	420,337	1,814,323	0.2842	1.8805	2.2374	6,351	7,904	40,594	54,849
Morristown	120	6,414	5,459	10,893,001	10,780,087	0.7956	1.3334	1.6440	172,431	145,247	177,225	494,903
Mount Holly	49	2,063	4,810	2,218,400	3,464,300	0.3904	1.8140	1.7619	22,185	40,242	61,037	123,464
Mount Tabor	2	0	354	0	362,100	0.2600	1.1880	1.1715	941	0	4,242	5,183
New Haven	136	9,588	5,700	8,539,718	8,786,698	0.6017	1.6696	1.6771	104,253	142,579	147,362	394,194
Newark	22	97	4,160	96,500	1,823,385	0.6143	1.2373	1.5404	11,794	1,194	28,087	41,075
Newbury	123	4,420	8,763	4,741,224	10,462,080	0.4450	1.3664	1.3878	67,655	64,784	145,193	277,632
Newfane	69	1,915	8,590	697,901	3,261,951	0.5137	2.1165	1.8554	20,342	14,771	60,522	95,635
Newport City	1	0	66	0	124,000	0.9878	1.2861	1.4300	1,225	0	1,773	2,998
Newport Town	44	3,223	3,951	1,508,600	3,438,800	0.4528	1.3008	1.4894	22,402	19,624	51,217	93,243

# Current Use Appraisal Program

## Participant Tax Savings - Tax Year 2006

Town Name	Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
			Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Vershire	North Hero	13	876	638	2,778,400	2,472,300	0.2400	1.3004	1.2320	12,602	36,130	30,459	79,191
Victory	Northfield	119	4,601	7,765	4,005,674	6,828,360	0.7449	1.4092	1.4414	80,703	56,448	98,424	235,575
Waitsfie	Norton	6	279	11,093	70,963	988,640	0.3900	0.9544	1.3533	4,132	677	13,379	18,188
Walden	Norwich	130	5,913	6,280	7,529,800	8,534,000	0.4775	1.4832	1.3168	76,705	111,682	112,376	300,763
Wallingt	Orange	38	2,087	6,617	929,515	2,351,912	0.5152	1.2543	1.4290	16,906	11,659	33,609	62,174
Waltham	Orleans ID	3	106	64	65,700	45,600	0.4431	1.4414	1.3777	493	947	628	2,068
Wardsb	Orwell	84	9,362	5,074	3,484,817	6,453,450	0.5188	1.2149	1.4700	51,560	42,337	94,866	188,763
Warners	Panton	38	2,883	3,407	2,945,500	5,105,600	0.3765	1.3826	1.4544	30,312	40,724	74,256	145,292
Warren	Pawlet	80	5,312	6,644	6,408,234	9,697,159	0.3900	1.5142	1.6842	62,811	97,033	163,320	323,164
Warren	Peacham	112	5,712	6,873	4,156,900	5,531,900	0.6534	1.5412	1.6088	63,307	64,066	88,997	216,370
Washing	Peru	23	743	828	1,300,700	1,707,007	0.3106	1.9643	1.9898	9,828	25,550	33,966	69,344
Waterb	Pittsfield	11	373	315	356,600	237,100	0.3172	1.3206	1.4736	1,883	4,709	3,494	10,086
Waterfo	Pittsford	49	3,284	4,678	1,922,400	2,603,500	0.4203	1.3272	1.2823	19,022	25,514	33,385	77,921
Watervi	Plainfield	51	2,945	2,538	2,664,300	1,505,300	0.7536	1.3616	1.6327	31,422	36,277	24,577	92,276
Weathe	Plymouth	20	315	4,692	260,000	4,876,480	0.3400	1.7187	1.6352	17,464	4,469	79,740	101,673
Wells	Pomfret	135	5,362	10,536	9,740,751	19,167,591	0.4586	2.1979	2.1145	132,574	214,092	405,299	751,965
West Fa	Poultney	49	2,178	4,843	1,347,551	3,153,964	0.4600	1.6085	1.5208	20,707	21,675	47,965	90,347
West H	Pownal	66	4,245	4,313	1,745,700	2,416,941	0.5316	1.1699	1.3761	22,129	20,423	33,260	75,812
West R	Proctor	7	0	673	0	340,900	1.0182	1.8324	1.6231	3,471	0	5,533	9,004
West W	Putney	57	2,590	3,282	7,228,200	12,204,500	0.4841	1.3608	1.2495	94,074	98,361	152,495	344,930
Westfie	Randolph	144	8,452	4,256	12,059,900	8,691,300	0.5900	1.0236	1.0259	122,432	123,445	89,164	335,041
Westfor	Reading	69	2,792	8,188	5,049,036	13,936,900	0.3185	1.6428	1.4683	60,470	82,946	204,636	348,052
Westmi	Readsboro	21	990	1,131	440,848	384,284	1.2593	1.1482	1.7404	10,391	5,062	6,688	22,141
Westme	Richford	64	3,476	8,447	2,704,375	6,362,125	0.6226	0.8874	1.0400	56,448	23,999	66,166	146,613
Weston	Richmond	61	3,571	4,662	3,182,994	5,035,975	0.6013	1.4690	1.6167	49,421	46,758	81,417	177,596
Weybric	Ripton	33	897	2,241	1,111,950	1,956,600	0.3398	1.6162	1.4812	10,427	17,971	28,981	57,379
Wheelo	Rochester	87	1,890	10,816	1,494,734	5,971,963	0.5873	1.6115	1.4807	43,852	24,088	88,427	156,367
Whiting	Rockingham	83	3,000	7,074	3,958,700	9,191,900	0.6500	1.0538	1.0416	85,479	41,717	95,743	222,939
Whiting	Roxbury	81	1,966	8,050	948,888	2,661,058	0.7744	1.4927	1.5381	27,955	14,164	40,930	83,049
William	Royalton	65	3,583	3,964	1,501,127	1,878,443	0.8180	1.6789	2.0262	27,645	25,202	38,061	90,908
Willisto	Rupert	65	5,060	8,864	3,884,658	6,483,643	0.4376	1.3047	1.4584	45,372	50,683	94,557	190,612
Wilmington	Rutland City	2	0	133	0	296,100	1.1372	1.1054	1.3570	3,367	0	4,018	7,385
Windha	Rutland Town	15	748	667	763,000	1,292,306	0.3538	2.0275	1.9324	7,272	15,470	24,973	47,715
Windso	Ryegate	68	4,597	4,088	1,973,736	3,054,636	0.4476	1.5175	1.5588	22,507	29,951	47,616	100,074
Winhall	Salisbury	37	2,593	3,551	2,511,200	6,991,900	0.1999	1.4576	1.3085	18,997	36,603	91,489	147,089
Wolcott	Sandgate	43	2,921	12,535	2,111,550	8,139,133	0.3268	1.2634	1.1970	33,499	26,677	97,425	157,601

# Current Use Appraisal Program

## Participant Tax Savings - Tax Year 2006

Town Name	Total Parcels	Total Program Acres		Total Exempt Reduction		Mun. Tax Rate	School Tax Rate		Total Mun Taxes Saved	School Taxes Saved		Total Taxes Saved
		Homestead	Nonres	Homestead	Nonres		Ed. HS Tax	Ed. NR Tax Rate		Total HS Taxes Saved	Total NR Taxes Saved	
Woodbury	64	1,667	11,078	769,600	2,474,800	0.6099	2.0401	2.1004	19,788	15,701	51,981	87,470
Woodford	1	0	113	0	60,332	0.0450	1.1436	1.5444	27	0	932	959
Woodstock	160	4,000	10,626	15,241,200	49,486,642	0.2900	1.2493	1.1940	187,711	190,408	590,871	968,990
Worcester	70	2,689	7,560	1,408,638	2,185,511	0.5750	1.6210	1.6000	20,666	22,834	34,968	78,468

### Homestead and Nonresidential Totals

Program Acreage		Exempt Reduction		School Taxes Saved	
Homestead	Nonresidential	Homestead	Nonresidential	Homestead	Nonresidential
694,862	1,337,146	\$641,592,187	\$1,203,068,206	\$9,272,841	\$17,852,376

### STATE TOTALS

Total No. Parcels	Total Acreage	Total Reduction Amount	Total Mun Tax Saved	Total State Ed Tax Saved	Total Taxes Saved
14,065	2,033,258	\$1,845,193,775	\$8,871,412	\$27,125,217	\$35,996,629

## **The 2006 Equalization Study**

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

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

### **Changes to the 2006 Study**

It had been PVR's practice to use only the most recent transaction for properties that sold more than once during the three years constituting the sales period. This year, all transactions for properties that sold more than once (and are arms-length) are included in the study.

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





**Equalized Education Grand List  
Effective January 1, 2007**

**Addison**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Addison	1,847,900	114.26	10.04	1,617,220
Bridport	894,106	75.68	24.36	1,181,440
Bristol	2,621,665	102.05	10.38	2,569,010
Cornwall	1,288,779	88.00	18.12	1,464,490
Ferrisburgh	4,215,189	101.64	11.78	4,147,000
Goshen	187,735	81.20	15.31	231,200
Granville	287,450	80.75	31.63	355,990
Hancock	197,736	69.88	24.24	282,950
Leicester	738,450	52.09	26.73	1,417,710
Lincoln	1,132,554	78.99	20.69	1,433,850
Middlebury	6,207,584	101.30	10.19	6,127,690
Monkton	1,623,857	89.51	14.14	1,814,070
New Haven	1,489,801	79.77	17.71	1,867,610
Orwell	974,242	87.88	19.26	1,108,580
Panton	776,527	93.44	12.03	831,080
Ripton	499,416	88.11	15.80	566,830
Salisbury	1,445,480	99.64	15.29	1,450,680
Shoreham	684,238	62.52	34.15	1,094,370
Starksboro	1,487,185	104.69	10.81	1,420,540
Vergennes	1,014,053	56.34	18.32	1,799,810
Waltham	415,698	102.17	10.18	406,850
Weybridge	1,233,556	106.54	9.34	1,157,820
Whiting	240,289	100.95	13.80	238,020
<b>County Totals</b>	<b>31,503,490</b>			<b>34,584,810</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
**Bennington**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Arlington	3,021,536	107.80	13.19	2,802,980
Bennington	7,949,911	90.60	16.57	8,774,890
Dorset	7,072,131	105.60	12.40	6,696,880
Glastenbury	21,582	79.65	8.49	27,100
Landgrove	722,325	69.48	36.70	1,039,630
Manchester	11,293,723	95.97	19.01	11,768,230
North Bennington	596,471	90.03	16.57	662,490
Peru	1,455,690	61.60	19.87	2,363,260
Pownal	1,982,409	97.02	13.29	2,043,320
Readsboro	499,542	77.24	35.86	646,780
Rupert	911,898	81.57	22.65	1,117,900
Sandgate	603,687	108.79	11.80	554,890
Searsburg	221,862	75.77	32.54	292,810
Shaftsbury	1,966,088	72.07	23.04	2,728,000
Shaftsbury ID	352,333	72.56	23.04	485,550
Stamford	765,276	102.56	12.48	746,140
Sunderland	935,038	70.30	29.31	1,329,990
Winhall	5,100,926	63.19	25.65	8,072,300
Woodford	351,839	86.17	24.28	408,310
<b>County Totals</b>	<b>45,824,267</b>			<b>52,561,450</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**

**Caledonia**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barnet	1,486,087	77.43	22.11	1,919,200
Burke	2,036,775	114.59	25.07	1,777,480
Danville	2,711,135	110.10	15.40	2,462,470
Groton	1,004,159	109.37	22.78	918,160
Hardwick	1,539,221	103.92	13.86	1,481,150
Kirby	236,237	58.65	31.61	402,780
Lyndon	2,722,058	95.92	15.75	2,837,900
Newark	600,963	84.06	32.96	714,940
Peacham	837,110	74.21	19.43	1,128,050
Ryegate	1,008,899	89.75	15.48	1,124,140
Sheffield	405,388	87.67	23.55	462,380
St. Johnsbury	3,362,083	74.43	24.01	4,517,200
Stannard	81,946	66.87	22.16	122,550
Sutton	530,399	73.01	25.58	726,470
Walden	811,163	107.27	17.67	756,190
Waterford	1,495,352	105.11	18.15	1,422,700
Wheelock	310,035	62.76	20.10	494,010
<b>County Totals</b>	<b>21,179,010</b>			<b>23,267,770</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
**Chittenden**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bolton	1,144,339	106.77	12.78	1,071,800
Buels Gore	32,401	116.22	10.73	27,880
Burlington	32,124,604	98.40	12.67	32,646,110
Charlotte	6,548,700	88.48	13.51	7,401,520
Colchester	13,315,104	81.07	13.81	16,424,450
Essex Jct.	6,175,225	57.46	14.65	10,747,270
Essex Town	6,919,282	57.36	14.65	12,062,150
Hinesburg	4,686,485	108.85	11.73	4,305,490
Huntington	1,699,668	103.07	8.37	1,649,100
Jericho	4,031,164	107.38	8.92	3,754,090
Jericho ID	1,276,922	107.10	8.92	1,192,280
Milton	10,006,924	110.83	12.48	9,029,130
Richmond	3,011,740	79.48	15.90	3,789,360
Shelburne	9,739,139	87.27	13.22	11,159,760
South Burlington	24,971,333	106.46	13.76	23,456,670
St. George	396,746	68.50	30.71	579,190
Underhill	2,906,570	106.03	7.64	2,741,390
Underhill ID	562,959	105.67	7.64	532,750
Westford	1,509,853	82.33	14.75	1,833,890
Williston	12,002,109	77.81	12.70	15,424,920
Winooski	2,316,644	54.87	14.44	4,221,780
<b>County Totals</b>	<b>145,377,911</b>			<b>164,050,980</b>

**Equalized Education Grand List  
Effective January 1, 2007**

**Essex**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Averill	167,365	53.36	32.87	313,670
Averys Gore	20,209	90.94	32.87	22,220
Bloomfield	186,350	74.29	29.21	250,840
Brighton	812,081	70.29	31.59	1,155,340
Brunswick	90,162	90.51	6.38	99,620
Canaan	526,183	75.36	28.43	698,220
Concord	1,039,111	104.04	27.74	998,760
East Haven	142,119	63.18	22.82	224,950
Ferdinand	87,518	67.79	32.87	129,100
Granby	128,947	80.19	18.99	160,810
Guildhall	270,676	90.48	22.81	299,160
Lemington	94,287	66.82	21.32	141,110
Lewis	65,393	91.90	32.87	71,160
Lunenburg	797,970	95.78	21.91	833,170
Maidstone	426,023	69.83	18.02	610,090
Norton	233,770	84.60	36.77	276,330
Victory	140,458	94.15	20.63	149,180
Warners Grant	2,217	81.74	32.87	2,710
Warren Gore	34,672	54.10	32.87	64,080
<b>County Totals</b>	<b>5,265,511</b>			<b>6,500,520</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
**Franklin**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bakersfield	709,266	75.08	14.53	944,630
Berkshire	693,941	69.77	25.91	994,670
Enosburg	1,029,557	63.56	24.15	1,619,810
Fairfax	3,368,837	99.11	8.46	3,399,210
Fairfield	1,122,788	77.03	22.10	1,457,680
Fletcher	1,030,888	95.35	18.18	1,081,110
Franklin	1,132,404	94.06	19.11	1,203,930
Georgia	4,623,434	110.97	13.43	4,166,290
Highgate	1,885,947	65.73	23.87	2,869,190
Montgomery	1,135,794	86.60	19.03	1,311,540
Richford	1,447,217	116.06	16.89	1,246,900
Sheldon	1,406,254	78.92	16.94	1,781,970
St. Albans City	3,598,370	80.22	16.56	4,485,400
St. Albans Town	4,152,771	61.26	22.40	6,778,930
Swanton	3,030,933	57.49	24.18	5,271,970
<b>County Totals</b>	<b>30,368,401</b>			<b>38,613,230</b>

**Equalized Education Grand List****Effective January 1, 2007****Grand Isle**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Alburgh	1,644,729	74.74	25.34	2,200,570
Grand Isle	1,678,192	58.53	21.91	2,867,170
Isle LaMotte	954,157	99.24	20.18	961,500
North Hero	2,643,237	107.33	16.32	2,462,780
South Hero	1,968,190	53.08	20.04	3,707,820
<b>County Totals</b>	<b>8,888,505</b>			<b>12,199,840</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
Lamoille

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Belvidere	190,362	70.90	22.23	268,480
Cambridge	5,032,258	112.65	10.82	4,467,350
Eden	672,880	65.93	27.40	1,020,630
Elmore	1,272,020	99.60	13.37	1,277,070
Hyde Park	2,545,783	113.59	14.98	2,241,180
Johnson	1,459,551	87.93	14.14	1,659,850
Morristown	3,991,565	74.15	19.19	5,382,970
Stowe	18,202,798	96.48	12.15	18,867,510
Waterville	418,291	86.76	15.44	482,110
Wolcott	806,641	74.62	29.28	1,081,040
<b>County Totals</b>	<b>34,592,149</b>			<b>36,748,190</b>



**Equalized Education Grand List****Effective January 1, 2007****Orange**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Bradford	1,392,231	65.74	22.86	2,117,880
Braintree	786,259	92.86	12.47	846,710
Brookfield	863,699	63.22	21.39	1,366,210
Chelsea	1,068,037	103.89	10.38	1,028,000
Corinth	826,190	69.02	27.90	1,196,970
Fairlee	1,553,258	93.54	10.64	1,660,560
Newbury	1,705,068	97.67	20.90	1,745,670
Orange	612,730	89.82	17.72	682,170
Randolph	4,095,537	117.55	13.97	3,484,220
Strafford	1,101,462	71.64	18.47	1,537,500
Thetford	2,988,533	100.11	13.63	2,985,200
Topsham	510,972	56.31	38.83	907,470
Tunbridge	1,090,938	78.55	16.99	1,388,760
Vershire	599,146	89.58	23.38	668,830
Washington	519,606	61.23	32.20	848,610
Wells River	284,589	103.32	20.90	275,430
West Fairlee	598,989	96.12	12.67	623,170
Williamstown	2,051,537	100.40	18.89	2,043,320
<b>County Totals</b>	<b>22,648,781</b>			<b>25,406,680</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**

**Orleans**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Albany	482,513	74.71	20.79	645,810
Barton	1,278,581	97.07	15.36	1,317,200
Brownington	388,197	72.90	20.92	532,510
Charleston	888,026	105.84	8.64	839,030
Coventry	631,738	81.62	20.78	774,030
Craftsbury	1,053,841	105.28	14.67	1,001,000
Derby	2,697,865	70.15	23.70	3,845,960
Glover	788,459	71.86	22.43	1,097,250
Greensboro	1,628,256	79.52	21.07	2,047,730
Holland	555,802	95.79	17.99	580,230
Irasburg	879,193	105.23	15.53	835,460
Jay	1,011,705	72.94	24.01	1,387,130
Lowell	394,445	67.70	21.38	582,650
Morgan	906,447	52.46	25.31	1,727,890
Newport City	2,446,943	94.81	12.87	2,580,890
Newport Town	1,226,847	87.28	17.19	1,405,720
Orleans ID	420,540	97.10	15.36	433,090
Troy	1,025,081	94.63	16.10	1,083,240
Westfield	328,319	64.35	23.74	510,220
Westmore	728,250	58.32	20.77	1,248,610
<b>County Totals</b>	<b>19,761,048</b>			<b>24,475,650</b>

**Equalized Education Grand List  
Effective January 1, 2007**

**Rutland**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Benson	862,124	105.46	21.75	817,510
Brandon	1,812,840	67.35	26.52	2,691,560
Castleton	4,185,236	94.65	14.85	4,421,930
Chittenden	1,144,803	80.29	19.62	1,425,770
Clarendon	1,390,992	65.81	22.95	2,113,670
Danby	1,769,213	112.01	13.95	1,579,570
Fair Haven	1,054,336	75.83	20.94	1,390,470
Hubbardton	1,180,558	112.21	15.50	1,052,130
Ira	308,572	91.47	10.99	337,340
Killington	6,506,547	76.35	19.49	8,522,360
Mendon	1,760,706	106.13	9.60	1,658,930
Middletown Springs	821,648	108.29	13.39	758,740
Mount Holly	1,731,165	71.26	27.49	2,429,430
Mount Tabor	220,423	114.43	13.95	192,630
Pawlet	1,433,048	79.97	20.32	1,791,950
Pittsfield	843,917	84.25	22.37	1,001,680
Pittsford	3,125,219	104.72	11.13	2,984,250
Poultney	2,655,331	87.78	18.26	3,024,870
Proctor	886,038	82.05	16.00	1,079,820
Rutland City	9,576,809	99.47	18.50	9,628,210
Rutland Town	3,873,345	65.11	16.30	5,948,530
Shrewsbury	1,001,854	74.44	19.61	1,345,910
Sudbury	488,043	74.23	23.58	657,480
Tinmouth	395,818	54.97	23.72	720,010
Wallingford	1,249,244	67.50	22.79	1,850,610
Wells	1,762,498	101.93	8.82	1,729,140
West Haven	182,702	67.72	21.94	269,780
West Rutland	1,053,424	66.51	20.52	1,583,820
<b>County Totals</b>	<b>53,276,453</b>			<b>63,008,100</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
Washington

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Barre City	4,410,857	104.16	16.52	4,234,770
Barre Town	5,584,551	93.14	11.73	5,995,810
Berlin	2,187,700	66.21	27.03	3,304,280
Cabot	1,428,062	110.98	17.56	1,286,810
Calais	973,311	59.99	20.86	1,622,440
Duxbury	1,405,834	112.42	13.68	1,250,480
East Montpelier	1,519,320	60.89	22.97	2,495,280
Fayston	2,712,319	88.12	16.87	3,078,080
Marshfield	1,112,551	96.41	16.25	1,153,990
Middlesex	1,407,253	87.87	15.88	1,601,590
Montpelier	5,034,612	70.94	16.97	7,097,440
Moretown	1,563,690	94.52	12.65	1,654,280
Northfield	2,627,233	91.61	18.84	2,867,880
Plainfield	845,986	78.73	16.90	1,074,540
Roxbury	528,147	82.71	21.73	638,540
Waitsfield	3,533,094	117.18	15.84	3,015,180
Warren	3,292,590	52.71	24.48	6,246,660
Waterbury	3,863,802	68.42	15.81	5,647,190
Woodbury	581,469	62.29	23.57	933,420
Worcester	562,589	80.66	18.18	697,500
<b>County Totals</b>	<b>45,174,970</b>			<b>55,896,160</b>

**Equalized Education Grand List  
Effective January 1, 2007**

**Windham**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Athens	228,745	86.99	15.64	262,960
Brattleboro	9,921,255	102.72	12.31	9,658,770
Brookline	313,786	62.27	19.25	503,940
Dover	7,336,017	80.46	17.61	9,117,690
Dummerston	2,434,592	109.67	12.44	2,219,970
Grafton	1,201,915	81.12	22.11	1,481,590
Guilford	1,894,594	93.04	14.76	2,036,420
Halifax	1,140,522	112.65	12.21	1,012,460
Jamaica	1,280,472	52.94	34.09	2,418,700
Londonderry	2,650,226	70.97	24.57	3,734,550
Marlboro	1,232,635	89.58	20.96	1,376,040
Newfane	1,501,868	69.43	26.43	2,163,030
Putney	2,119,049	103.45	15.89	2,048,310
Rockingham	4,846,193	127.47	26.86	3,801,730
Somerset	75,081	192.05	22.58	39,090
Stratton	5,475,740	60.16	20.53	9,101,310
Townshend	917,205	61.42	29.68	1,493,280
Vernon	1,221,014	68.73	14.13	1,776,530
Wardsboro	1,182,292	76.93	22.88	1,536,830
Westminster	2,273,163	97.86	15.51	2,322,940
Whitingham	1,735,968	84.23	24.19	2,060,970
Wilmington	3,563,591	56.52	30.30	6,305,340
Windham	822,795	102.35	10.89	803,890
<b>County Totals</b>	<b>55,368,718</b>			<b>67,276,340</b>

**Equalized Education Grand List**  
**Effective January 1, 2007**  
**Windsor**

Town Name	Education Grand List	Education CLA	COD	Total Equalized Education Grand List
Andover	791,697	66.32	34.89	1,193,780
Baltimore	103,176	84.52	16.92	122,070
Barnard	1,998,596	75.85	26.12	2,634,990
Bethel	1,054,735	64.15	25.48	1,644,120
Bridgewater	1,084,194	63.67	41.15	1,702,880
Cavendish	2,274,888	107.17	14.04	2,122,760
Chester	2,010,420	61.14	25.93	3,288,140
Hartford	8,652,337	62.07	19.96	13,939,620
Hartland	4,109,753	104.79	13.42	3,921,840
Ludlow	14,595,590	100.42	13.85	14,534,160
Norwich	6,462,388	104.77	8.89	6,167,930
Plymouth	2,209,064	78.98	26.08	2,797,020
Pomfret	1,416,107	62.03	25.95	2,283,100
Reading	1,078,806	85.21	18.68	1,266,100
Rochester	1,159,067	89.91	13.89	1,289,130
Royalton	1,327,728	61.09	27.25	2,173,570
Sharon	1,055,007	77.01	19.32	1,369,930
Springfield	3,385,481	60.39	24.24	5,605,900
Stockbridge	1,051,707	106.24	13.21	989,980
Weathersfield	1,508,596	59.65	28.27	2,528,950
West Windsor	3,361,514	115.59	17.40	2,908,030
Weston	1,899,779	101.79	14.73	1,866,310
Windsor	1,513,868	69.89	25.14	2,166,110
Woodstock	8,228,849	105.96	10.92	7,765,920
<b>County Totals</b>	<b>72,333,347</b>			<b>86,282,340</b>

**STATE TOTALS**

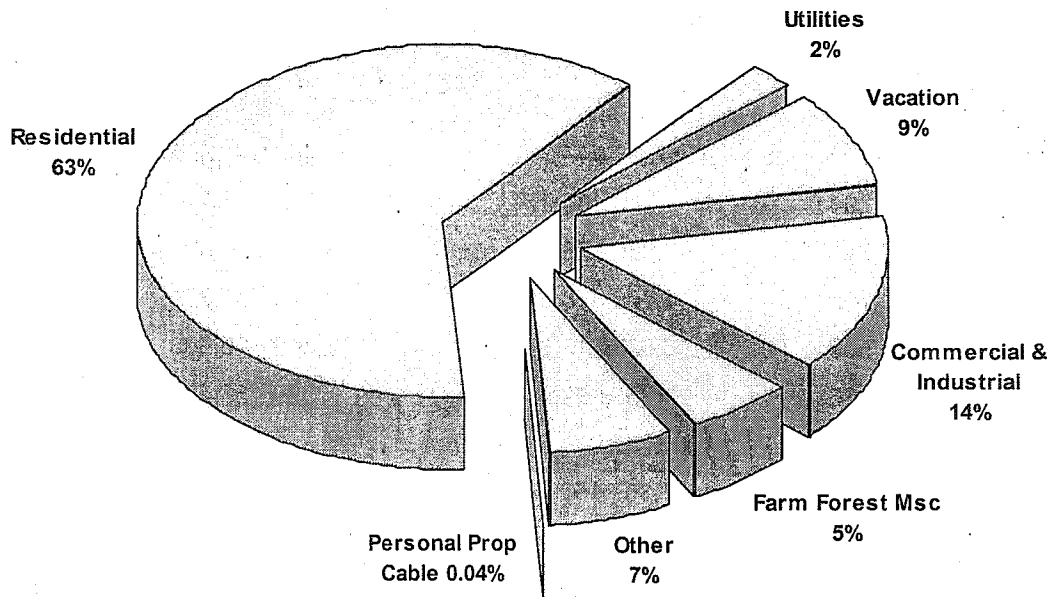
**591,562,561**

**690,872,060**

**2006 Summary of Listed Values and  
Equalized Education Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	141,744	24,278,992,262	28,107,166,734
R2	46,248	11,705,300,351	13,579,604,060
MHU	11,400	235,047,211	266,061,600
MHL	10,294	780,434,254	908,405,388
V1	19,345	3,272,178,122	4,013,626,306
V2	8,779	1,779,318,610	2,145,731,984
COMM	14,509	6,633,113,667	7,664,465,608
CMA	2,036	851,609,605	969,153,477
IND	903	1,085,944,618	1,370,609,204
UE	791	1,357,152,362	1,451,145,176
UO	203	112,615,064	133,721,983
FRM	2,895	714,090,994	839,711,060
OTH	17,672	3,863,075,959	4,697,118,362
WOOD	9,180	505,735,921	601,045,379
MISC	32,626	1,920,053,498	2,278,039,425
CABLE		61,592,807	61,592,807
INVENTORY		Exempt	Exempt
MACH and EQUIP		Exempt	Exempt
<b>STATE TOTALS:</b>	<b>318,625</b>	<b>59,156,255,305</b>	<b>69,087,198,551</b>

## 2006 Summary of Education Equalized Values

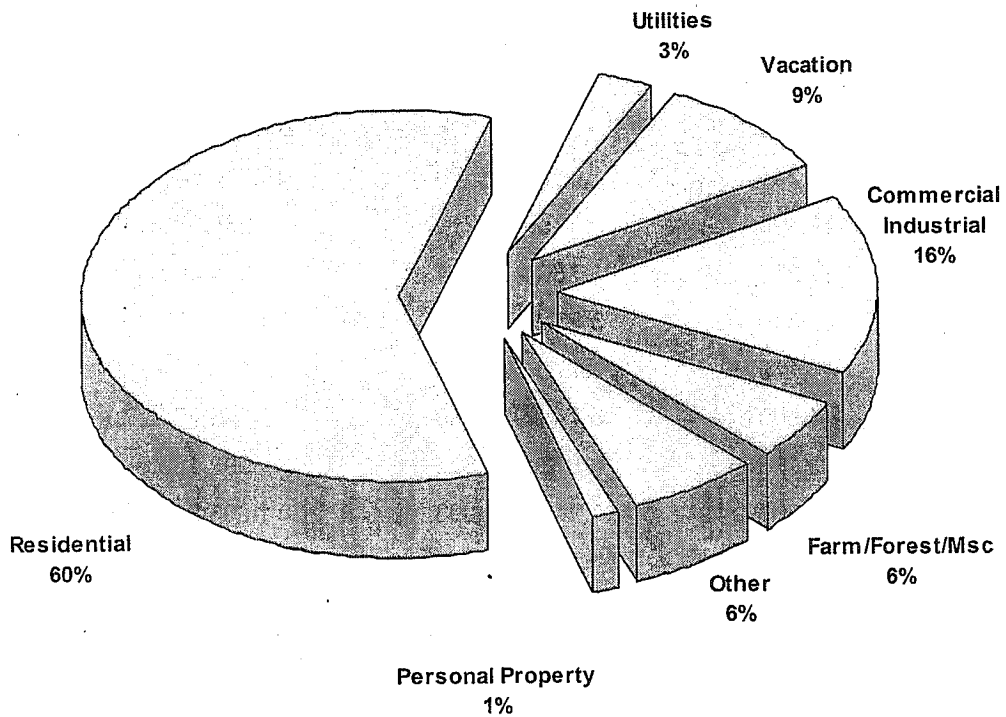




**2006 Summary of Listed Values and  
Equalized Municipal Values by Category**

Category	Property Count	Listed Value	Equalized Values
R1	141,744	24,285,461,989	28,113,563,627
R2	46,248	11,695,972,888	13,570,541,965
MHU	11,400	235,047,211	266,061,600
MHL	10,294	780,434,254	908,405,388
V1	19,345	3,272,178,122	4,013,626,306
V2	8,779	1,778,574,980	2,145,045,130
COMM	14,509	6,741,927,430	7,799,251,270
CMA	2,036	872,343,826	992,180,842
IND	903	1,112,794,093	1,393,833,346
UE	791	1,596,552,362	1,759,094,751
UO	203	112,615,064	133,721,983
FRM	2,895	703,556,906	828,589,821
OTH	17,672	3,862,918,810	4,696,757,906
WOOD	9,180	505,191,421	600,403,751
MISC	32,626	1,913,469,051	2,270,138,014
CABLE		26,381,916	26,381,916
INVENTORY		113,322,495	113,322,495
MACH and EQUIP		727,912,128	727,912,128
<b>STATE TOTALS:</b>	<b>318,625</b>	<b>60,336,654,946</b>	<b>70,358,832,240</b>

## 2006 Summary of Municipal Equalized Values



## **2006 Statutory Exemptions**

The lists that follow contain the number and values of properties exempt from property taxation by law. By statute, several types of property 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.

**2006 Statutory Exemptions  
Count and Total Value**

Addison

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Addison	23	3,851,700
Bridport	14	4,680,400
Bristol	110	14,219,900
Cornwall	14	2,842,400
Ferrisburgh	28	0
Goshen	4	174,800
Granville	8	0
Hancock	9	81,889
Leicester	15	512,800
Lincoln	2	408,300
Middlebury	186	9,680,900
Monkton	23	688,300
New Haven	21	0
Orwell	26	1,081,600
Panton	8	1,044,800
Ripton	43	10,048,500
Salisbury	17	7,059,200
Shoreham	32	5,072,860
Starksboro	35	1,973,200
Vergennes	5	165,100
Waltham	3	0
Weybridge	13	219,900
Whiting	11	10,700
<b>County Totals</b>	<b>650</b>	<b>\$63,817,249</b>

**2006 Statutory Exemptions  
Count and Total Value  
Bennington**

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Arlington	27	18,490,700
Bennington	157	33,728,893
Dorset	42	17,432,900
Glastenbury	0	0
Landgrove	20	2,314,000
Manchester	61	42,307,300
North Bennington	20	1,429,200
Peru	14	1,001,700
Pownal	58	7,592,700
Readsboro	30	114,200
Rupert	16	5,109,300
Sandgate	7	0
Searsburg	1	0
Shaftsbury	6	419,200
Shaftsbury ID	2	0
Stamford	11	3,675,000
Sunderland	11	1,103,800
Winhall	92	15,527,000
Woodford	27	329,400
<b>County Totals</b>	<b>602</b>	<b>\$150,575,293</b>

**2006 Statutory Exemptions  
Count and Total Value**  
Caledonia

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Barnet	37	7,170,600
Burke	27	13,283,400
Danville	17	8,885,400
Groton	41	1,429,500
Hardwick	58	18,465,600
Kirby	5	226,100
Lyndon	97	26,576,900
Newark	4	693,800
Peacham	0	0
Ryegate	15	956,700
Sheffield	12	3,706,390
St. Johnsbury	176	97,409,700
Stannard	1	0
Sutton	7	954,100
Walden	5	1,905,800
Waterford	7	0
Wheelock	7	637,500
<b>County Totals</b>	<b>516</b>	<b>\$182,301,490</b>

**2006 Statutory Exemptions  
Count and Total Value  
Chittenden**

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Bolton	1	0
Buels Gore	0	0
Burlington	448	1,546,065,112
Charlotte	27	8,561,000
Colchester	200	6,842,400
Essex Jct.	60	4,790,500
Essex Town	77	5,861,200
Hinesburg	39	12,586,100
Huntington	14	3,067,600
Jericho	36	10,677,000
Jericho ID	11	4,410,900
Milton	72	23,856,920
Richmond	21	5,785,800
Shelburne	75	39,012,700
South Burlington	107	36,949,300
St. George	4	316,300
Underhill	31	14,270,000
Underhill ID	9	2,617,800
Westford	28	3,888,800
Williston	98	33,398,400
Winooski	44	0
<b>County Totals</b>	<b>1,402</b>	<b>\$1,762,957,832</b>

**2006 Statutory Exemptions  
Count and Total Value**

Essex

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Averill	0	0
Averys Gore	0	0
Bloomfield	18	1,096,800
Brighton	33	768,200
Brunswick	11	424,100
Canaan	31	1,688,200
Concord	23	3,688,300
East Haven	10	738,500
Ferdinand	2	54,500
Granby	9	647,700
Guildhall	14	968,900
Lemington	0	0
Lewis	14	141,600
Lunenburg	7	0
Maidstone	4	129,000
Norton	9	0
Victory	9	394,900
Warners Grant	0	0
Warren Gore	0	0
<b>County Totals</b>	<b>194</b>	<b>\$10,740,700</b>



**2006 Statutory Exemptions  
Count and Total Value**

Franklin

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Bakersfield	19	0
Berkshire	13	240,800
Enosburg	56	0
Fairfax	35	896,000
Fairfield	2	298,400
Fletcher	18	8,366,000
Franklin	18	2,382,160
Georgia	23	10,208,000
Highgate	8	1,423,002
Montgomery	24	378,500
Richford	61	841,500
Sheldon	19	0
St. Albans City	58	1,667,000
St. Albans Town	8	7,082,200
Swanton	69	5,063,300
<b>County Totals</b>	<b>431</b>	<b>\$38,846,862</b>

**2006 Statutory Exemptions  
Count and Total Value**  
Grand Isle

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Alburgh	41	90,400
Grand Isle	22	1,110,700
Isle LaMotte	18	4,345,400
North Hero	20	11,994,200
South Hero	0	0
<b>County Totals</b>	<b>101</b>	<b>\$17,540,700</b>

**2006 Statutory Exemptions  
Count and Total Value  
Lamoille**

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Belvidere	10	0
Cambridge	43	23,398,300
Eden	14	1,720,600
Elmore	8	1,624,000
Hyde Park	35	1,163,600
Johnson	54	1,651,400
Morristown	68	32,410,100
Stowe	147	28,873,000
Waterville	7	0
Wolcott	26	2,631,500
<b>County Totals</b>	<b>412</b>	<b>\$93,472,500</b>

**2006 Statutory Exemptions  
Count and Total Value**  
Orange

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Bradford	42	2,654,200
Braintree	6	0
Brookfield	14	95,000
Chelsea	24	1,673,900
Corinth	20	457,500
Fairlee	23	11,613,600
Newbury	46	7,854,700
Orange	16	3,676,800
Randolph	78	7,929,700
Strafford	14	0
Thetford	50	5,797,410
Topsham	5	47,600
Tunbridge	13	5,176,300
Vershire	8	3,402,200
Washington	14	2,394,100
Wells River	19	6,379,500
West Fairlee	16	0
Williamstown	23	7,367,900
<b>County Totals</b>	<b>431</b>	<b>\$66,520,410</b>

**2006 Statutory Exemptions  
Count and Total Value**  
Orleans

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Albany	15	532,597
Barton	25	12,938,600
Brownington	12	0
Charleston	19	2,614,400
Coventry	14	0
Craftsbury	41	6,524,200
Derby	66	12,467,200
Glover	20	3,413,200
Greensboro	13	0
Holland	6	866,100
Irasburg	21	526,700
Jay	2	210,500
Lowell	17	0
Morgan	12	461,500
Newport City	65	38,705,700
Newport Town	17	2,198,500
Orleans ID	16	5,375,700
Troy	49	3,974,500
Westfield	13	614,700
Westmore	11	1,209,900
<b>County Totals</b>	<b>454</b>	<b>\$92,633,997</b>

**2006 Statutory Exemptions  
Count and Total Value**

Rutland

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Benson	13	11,000
Brandon	54	10,040,700
Castleton	91	72,625,000
Chittenden	30	298,300
Clarendon	11	245,900
Danby	29	467,800
Fair Haven	59	18,967,800
Hubbardton	16	930,500
Ira	5	536,300
Killington	0	0
Mendon	31	4,033,100
Middletown Springs	12	2,382,900
Mount Holly	21	326,016
Mount Tabor	6	0
Pawlet	17	5,054,590
Pittsfield	9	0
Pittsford	34	11,120,800
Poultney	30	78,588,900
Proctor	44	15,816,600
Rutland City	0	0
Rutland Town	36	8,071,200
Shrewsbury	19	4,532,700
Sudbury	10	1,076,000
Tinmouth	9	0
Wallingford	33	548,300
Wells	12	2,123,500
West Haven	10	0
West Rutland	36	9,019,800
<b>County Totals</b>	<b>677</b>	<b>\$246,817,706</b>

**2006 Statutory Exemptions  
Count and Total Value  
Washington**

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Barre City	139	107,738,298
Barre Town	112	82,607,400
Berlin	36	12,628,300
Cabot	21	225,500
Calais	23	1,426,100
Duxbury	13	22,558,200
East Montpelier	31	0
Fayston	19	7,004,100
Marshfield	30	9,429,900
Middlesex	15	53,500
Montpelier	27	18,225,200
Moretown	24	1,439,300
Northfield	96	150,039,550
Plainfield	27	4,763,800
Roxbury	9	19,900
Waitsfield	31	8,966,400
Warren	37	3,991,348
Waterbury	57	11,947,400
Woodbury	17	34,100
Worcester	12	2,097,300
<b>County Totals</b>	<b>776</b>	<b>\$445,195,596</b>

**2006 Statutory Exemptions  
Count and Total Value**  
Windham

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Athens	10	746,400
Brattleboro	202	138,458,600
Brookline	9	657,940
Dover	29	11,321,520
Dummerston	23	7,324,400
Grafton	11	3,739,100
Guilford	11	467,640
Halifax	0	0
Jamaica	21	1,490,100
Londonderry	3	307,300
Marlboro	15	1,813,900
Newfane	34	4,232,900
Putney	47	32,217,900
Rockingham	122	41,309,000
Somerset	0	0
Stratton	13	15,370,700
Townshend	28	11,274,100
Vernon	23	0
Wardsboro	22	4,232,500
Westminster	28	38,473,600
Whitingham	22	4,231,700
Wilmington	58	533,400
Windham	11	1,731,100
<b>County Totals</b>	<b>742</b>	<b>\$319,933,800</b>



**2006 Statutory Exemptions  
Count and Total Value**

Windsor

<b>Town Name</b>	<b>Property Count</b>	<b>Total Value</b>
Andover	20	1,510,300
Baltimore	2	6,800
Barnard	32	834,349
Bethel	43	4,267,700
Bridgewater	10	0
Cavendish	27	6,911,735
Chester	45	16,475,800
Hartford	188	56,095,400
Hartland	32	4,605,700
Ludlow	73	33,720,700
Norwich	51	30,645,300
Plymouth	10	1,120,525
Pomfret	0	0
Reading	23	4,524,200
Rochester	27	30,900
Royalton	44	558,100
Sharon	21	1,279,179
Springfield	114	64,450,700
Stockbridge	39	1,369,800
Weathersfield	29	2,649,000
West Windsor	19	6,778,200
Weston	12	538,350
Windsor	37	15,129,695
Woodstock	70	51,106,200
<b>County Totals</b>	<b>968</b>	<b>\$304,608,633</b>

**STATE TOTALS:**

**8,356**

**\$3,795,962,768**



## **2005 Education Homestead and Non-Residential Grand List**

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

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Addison**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Addison	1,083,245	764,656	1,847,901	58.6	41.4
Bridport	574,402	319,704	894,106	64.2	35.8
Bristol	1,695,375	926,290	2,621,665	64.7	35.3
Cornwall	874,840	413,939	1,288,779	67.9	32.1
Ferrisburgh	2,238,602	1,976,586	4,215,188	53.1	46.9
Goshen	87,047	100,688	187,735	46.4	53.6
Granville	100,725	186,725	287,450	35.0	65.0
Hancock	84,015	113,721	197,736	42.5	57.5
Leicester	378,037	360,413	738,450	51.2	48.8
Lincoln	754,573	377,981	1,132,554	66.6	33.4
Middlebury	3,124,411	3,083,173	6,207,584	50.3	49.7
Monkton	1,274,256	349,601	1,623,857	78.5	21.5
New Haven	1,001,041	488,761	1,489,802	67.2	32.8
Orwell	649,809	324,434	974,243	66.7	33.3
Panton	494,219	282,308	776,527	63.6	36.4
Ripton	324,495	174,921	499,416	65.0	35.0
Salisbury	660,275	785,205	1,445,480	45.7	54.3
Shoreham	443,242	240,996	684,238	64.8	35.2
Starksboro	978,461	508,724	1,487,185	65.8	34.2
Vergennes	561,481	452,572	1,014,053	55.4	44.6
Waltham	317,449	98,249	415,698	76.4	23.6
Weybridge	805,455	428,101	1,233,556	65.3	34.7
Whiting	172,683	67,606	240,289	71.9	28.1
<b>County Totals</b>	<b>18,678,138</b>	<b>12,825,354</b>	<b>31,503,492</b>	<b>59.3</b>	<b>40.7</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Bennington**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Arlington	1,618,290	1,403,246	3,021,536	53.6	46.4
Bennington	3,839,037	4,110,874	7,949,911	48.3	51.7
Dorset	3,068,361	4,003,771	7,072,132	43.4	56.6
Glastenbury	1,883	19,699	21,582	8.7	91.3
Landgrove	233,156	489,169	722,325	32.3	67.7
Manchester	4,275,244	7,018,479	11,293,723	37.9	62.1
North Bennington	307,902	288,569	596,471	51.6	48.4
Peru	250,210	1,205,479	1,455,689	17.2	82.8
Pownal	1,353,175	629,234	1,982,409	68.3	31.7
Readsboro	214,128	285,414	499,542	42.9	57.1
Rupert	450,898	461,000	911,898	49.4	50.6
Sandgate	223,691	379,996	603,687	37.1	62.9
Searsburg	22,244	199,618	221,862	10.0	90.0
Shaftsbury	1,279,660	686,428	1,966,088	65.1	34.9
Shaftsbury ID	266,338	85,995	352,333	75.6	24.4
Stamford	511,673	253,603	765,276	66.9	33.1
Sunderland	465,288	469,750	935,038	49.8	50.2
Winhall	468,721	4,632,205	5,100,926	9.2	90.8
Woodford	141,696	210,143	351,839	40.3	59.7
<b>County Totals</b>	<b>18,991,595</b>	<b>26,832,672</b>	<b>45,824,267</b>	<b>41.4</b>	<b>58.6</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Caledonia**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Barnet	582,394	903,693	1,486,087	39.2	60.8
Burke	971,308	1,065,467	2,036,775	47.7	52.3
Danville	1,521,984	1,189,150	2,711,134	56.1	43.9
Groton	439,240	564,919	1,004,159	43.7	56.3
Hardwick	992,398	546,823	1,539,221	64.5	35.5
Kirby	142,105	94,132	236,237	60.2	39.8
Lyndon	1,750,607	971,451	2,722,058	64.3	35.7
Newark	248,436	352,527	600,963	41.3	58.7
Peacham	433,208	403,902	837,110	51.8	48.2
Ryegate	409,500	599,400	1,008,900	40.6	59.4
Sheffield	196,071	209,316	405,387	48.4	51.6
St. Johnsbury	1,406,951	1,955,132	3,362,083	41.8	58.2
Stannard	42,776	39,169	81,945	52.2	47.8
Sutton	307,314	223,085	530,399	57.9	42.1
Walden	420,619	390,544	811,163	51.9	48.1
Waterford	841,664	653,689	1,495,353	56.3	43.7
Wheelock	209,929	100,106	310,035	67.7	32.3
<b>County Totals</b>	<b>10,916,504</b>	<b>10,262,505</b>	<b>21,179,009</b>	<b>51.5</b>	<b>48.5</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Chittenden**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Bolton	558,119	586,220	1,144,339	48.8	51.2
Buels Gore	11,081	21,320	32,401	34.2	65.8
Burlington	15,663,608	16,460,996	32,124,604	48.8	51.2
Charlotte	4,938,369	1,610,331	6,548,700	75.4	24.6
Colchester	7,968,287	5,346,817	13,315,104	59.8	40.2
Essex Jct.	3,188,021	2,987,204	6,175,225	51.6	48.4
Essex Town	4,629,733	2,289,549	6,919,282	66.9	33.1
Hinesburg	3,405,180	1,281,305	4,686,485	72.7	27.3
Huntington	1,321,751	377,916	1,699,667	77.8	22.2
Jericho	3,407,396	623,768	4,031,164	84.5	15.5
Jericho ID	1,037,050	239,872	1,276,922	81.2	18.8
Milton	6,904,973	3,101,951	10,006,924	69.0	31.0
Richmond	2,297,398	714,342	3,011,740	76.3	23.7
Shelburne	6,159,893	3,579,246	9,739,139	63.2	36.8
South Burlington	13,367,889	11,603,444	24,971,333	53.5	46.5
St. George	249,178	147,568	396,746	62.8	37.2
Underhill	2,466,663	439,907	2,906,570	84.9	15.1
Underhill ID	483,563	79,396	562,959	85.9	14.1
Westford	1,255,443	254,410	1,509,853	83.2	16.8
Williston	5,856,108	6,146,002	12,002,110	48.8	51.2
Winooski	1,074,493	1,242,151	2,316,644	46.4	53.6
<b>County Totals</b>	<b>86,244,196</b>	<b>59,133,715</b>	<b>145,377,911</b>	<b>59.3</b>	<b>40.7</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Essex**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Averill	4,238	163,127	167,365	2.5	97.5
Averys Gore	0	20,209	20,209	0.0	100.0
Bloomfield	51,232	135,119	186,351	27.5	72.5
Brighton	275,239	536,842	812,081	33.9	66.1
Brunswick	36,687	53,475	90,162	40.7	59.3
Canaan	254,846	271,337	526,183	48.4	51.6
Concord	400,460	638,651	1,039,111	38.5	61.5
East Haven	76,530	65,589	142,119	53.8	46.2
Ferdinand	8,550	78,968	87,518	9.8	90.2
Granby	18,376	110,571	128,947	14.3	85.7
Guildhall	125,266	145,410	270,676	46.3	53.7
Lemington	41,067	53,220	94,287	43.6	56.4
Lewis	0	65,393	65,393	0.0	100.0
Lunenburg	353,307	444,663	797,970	44.3	55.7
Maidstone	82,907	343,115	426,022	19.5	80.5
Norton	50,019	183,751	233,770	21.4	78.6
Victory	32,758	107,700	140,458	23.3	76.7
Warners Grant	0	2,217	2,217	0.0	100.0
Warren Gore	1,671	33,001	34,672	4.8	95.2
<b>County Totals</b>	<b>1,813,153</b>	<b>3,452,358</b>	<b>5,265,511</b>	<b>34.4</b>	<b>65.6</b>



**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Franklin**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Bakersfield	513,955	195,311	709,266	72.5	27.5
Berkshire	485,828	208,113	693,941	70.0	30.0
Enosburg	592,446	437,111	1,029,557	57.5	42.5
Fairfax	2,484,741	884,095	3,368,836	73.8	26.2
Fairfield	796,687	326,101	1,122,788	71.0	29.0
Fletcher	789,443	241,445	1,030,888	76.6	23.4
Franklin	663,890	468,514	1,132,404	58.6	41.4
Georgia	3,386,265	1,237,169	4,623,434	73.2	26.8
Highgate	968,810	917,137	1,885,947	51.4	48.6
Montgomery	577,888	557,906	1,135,794	50.9	49.1
Richford	792,195	655,022	1,447,217	54.7	45.3
Sheldon	711,962	694,292	1,406,254	50.6	49.4
St. Albans City	1,699,921	1,898,449	3,598,370	47.2	52.8
St. Albans Town	2,047,093	2,105,678	4,152,771	49.3	50.7
Swanton	1,782,621	1,248,312	3,030,933	58.8	41.2
<b>County Totals</b>	<b>18,293,745</b>	<b>12,074,655</b>	<b>30,368,400</b>	<b>60.2</b>	<b>39.8</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Grand Isle**

<b>Town Name</b>	<b>Education Homestead Grand List</b>	<b>Education Non-Residential Grand List</b>	<b>Total Education Grand List</b>	<b>% Homestead Education Grand List</b>	<b>% Non-Res. Education Grand List</b>
Alburgh	765,080	879,649	1,644,729	46.5	53.5
Grand Isle	987,569	690,623	1,678,192	58.8	41.2
Isle LaMotte	334,446	619,711	954,157	35.1	64.9
North Hero	962,861	1,680,376	2,643,237	36.4	63.6
South Hero	1,072,917	895,273	1,968,190	54.5	45.5
<b>County Totals</b>	<b>4,122,873</b>	<b>4,765,632</b>	<b>8,888,505</b>	<b>46.4</b>	<b>53.6</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Lamoille**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Belvidere	102,976	87,387	190,363	54.1	45.9
Cambridge	2,152,477	2,879,781	5,032,258	42.8	57.2
Eden	335,686	337,193	672,879	49.9	50.1
Elmore	741,628	530,392	1,272,020	58.3	41.7
Hyde Park	1,710,975	834,808	2,545,783	67.2	32.8
Johnson	780,947	678,604	1,459,551	53.5	46.5
Morristown	2,071,149	1,920,416	3,991,565	51.9	48.1
Stowe	5,478,318	12,724,480	18,202,798	30.1	69.9
Waterville	292,277	126,014	418,291	69.9	30.1
Wolcott	511,659	294,981	806,640	63.4	36.6
<b>County Totals</b>	<b>14,178,092</b>	<b>20,414,056</b>	<b>34,592,148</b>	<b>41.0</b>	<b>59.0</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Orange**

<b>Town Name</b>	<b>Education Homestead Grand List</b>	<b>Education Non-Residential Grand List</b>	<b>Total Education Grand List</b>	<b>% Homestead Education Grand List</b>	<b>% Non-Res. Education Grand List</b>
Bradford	750,907	641,324	1,392,231	53.9	46.1
Braintree	499,348	286,911	786,259	63.5	36.5
Brookfield	518,067	345,631	863,698	60.0	40.0
Chelsea	634,336	433,701	1,068,037	59.4	40.6
Corinth	446,536	379,653	826,189	54.0	46.0
Fairlee	610,260	942,998	1,553,258	39.3	60.7
Newbury	881,067	824,001	1,705,068	51.7	48.3
Orange	429,701	183,029	612,730	70.1	29.9
Randolph	2,309,142	1,786,396	4,095,538	56.4	43.6
Strafford	629,277	472,185	1,101,462	57.1	42.9
Thetford	2,008,751	979,782	2,988,533	67.2	32.8
Topsham	319,850	191,122	510,972	62.6	37.4
Tunbridge	669,392	421,547	1,090,939	61.4	38.6
Vershire	313,639	285,507	599,146	52.3	47.7
Washington	332,987	186,619	519,606	64.1	35.9
Wells River	113,911	170,678	284,589	40.0	60.0
West Fairlee	309,931	289,058	598,989	51.7	48.3
Williamstown	1,363,169	688,367	2,051,536	66.4	33.6
<b>County Totals</b>	<b>13,140,271</b>	<b>9,508,509</b>	<b>22,648,780</b>	<b>58.0</b>	<b>42.0</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Orleans**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Albany	282,376	200,137	482,513	58.5	41.5
Barton	632,070	646,511	1,278,581	49.4	50.6
Brownington	230,823	157,374	388,197	59.5	40.5
Charleston	442,073	445,953	888,026	49.8	50.2
Coventry	326,092	305,646	631,738	51.6	48.4
Craftsbury	587,538	466,304	1,053,842	55.8	44.2
Derby	1,404,845	1,293,020	2,697,865	52.1	47.9
Glover	376,058	412,401	788,459	47.7	52.3
Greensboro	363,031	1,265,224	1,628,255	22.3	77.7
Holland	285,175	270,627	555,802	51.3	48.7
Irasburg	557,493	321,700	879,193	63.4	36.6
Jay	138,539	873,166	1,011,705	13.7	86.3
Lowell	198,365	196,079	394,444	50.3	49.7
Morgan	302,393	604,055	906,448	33.4	66.6
Newport City	1,102,054	1,344,889	2,446,943	45.0	55.0
Newport Town	699,155	527,692	1,226,847	57.0	43.0
Orleans ID	201,174	219,366	420,540	47.8	52.2
Troy	584,915	440,166	1,025,081	57.1	42.9
Westfield	146,307	182,012	328,319	44.6	55.4
Westmore	181,918	546,332	728,250	25.0	75.0
<b>County Totals</b>	<b>9,042,394</b>	<b>10,718,654</b>	<b>19,761,048</b>	<b>45.8</b>	<b>54.2</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Rutland**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Benson	477,955	384,169	862,124	55.4	44.6
Brandon	1,087,505	725,336	1,812,841	60.0	40.0
Castleton	1,816,464	2,368,773	4,185,237	43.4	56.6
Chittenden	684,182	460,621	1,144,803	59.8	40.2
Clarendon	847,509	543,483	1,390,992	60.9	39.1
Danby	913,076	856,137	1,769,213	51.6	48.4
Fair Haven	585,003	469,333	1,054,336	55.5	44.5
Hubbardton	455,907	724,651	1,180,558	38.6	61.4
Ira	192,505	116,067	308,572	62.4	37.6
Killington	581,332	5,925,215	6,506,547	8.9	91.1
Mendon	906,966	853,740	1,760,706	51.5	48.5
Middletown Springs	513,947	307,700	821,647	62.6	37.4
Mount Holly	697,500	1,033,666	1,731,166	40.3	59.7
Mount Tabor	110,157	110,266	220,423	50.0	50.0
Pawlet	824,198	608,850	1,433,048	57.5	42.5
Pittsfield	319,036	524,881	843,917	37.8	62.2
Pittsford	1,755,297	1,369,922	3,125,219	56.2	43.8
Poultney	1,177,627	1,477,704	2,655,331	44.3	55.7
Proctor	575,061	310,977	886,038	64.9	35.1
Rutland City	5,288,978	4,287,831	9,576,809	55.2	44.8
Rutland Town	1,818,190	2,055,155	3,873,345	46.9	53.1
Shrewsbury	640,671	361,183	1,001,854	63.9	36.1
Sudbury	265,274	222,769	488,043	54.4	45.6
Tinmouth	208,607	187,211	395,818	52.7	47.3
Wallingford	806,046	443,199	1,249,245	64.5	35.5
Wells	683,481	1,079,017	1,762,498	38.8	61.2
West Haven	97,453	85,249	182,702	53.3	46.7
West Rutland	590,641	462,784	1,053,425	56.1	43.9
<b>County Totals</b>	<b>24,920,568</b>	<b>28,355,889</b>	<b>53,276,457</b>	<b>46.8</b>	<b>53.2</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Washington**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Barre City	2,439,603	1,971,254	4,410,857	55.3	44.7
Barre Town	4,131,677	1,452,874	5,584,551	74.0	26.0
Berlin	775,595	1,412,105	2,187,700	35.5	64.5
Cabot	728,664	699,398	1,428,062	51.0	49.0
Calais	669,550	303,761	973,311	68.8	31.2
Duxbury	850,419	555,415	1,405,834	60.5	39.5
East Montpelier	1,100,952	418,368	1,519,320	72.5	27.5
Fayston	1,132,087	1,580,232	2,712,319	41.7	58.3
Marshfield	765,013	347,538	1,112,551	68.8	31.2
Middlesex	1,026,770	380,483	1,407,253	73.0	27.0
Montpelier	2,630,890	2,403,722	5,034,612	52.3	47.7
Moretown	942,829	620,861	1,563,690	60.3	39.7
Northfield	1,624,582	1,002,651	2,627,233	61.8	38.2
Plainfield	544,503	301,483	845,986	64.4	35.6
Roxbury	256,172	271,975	528,147	48.5	51.5
Waitsfield	1,691,862	1,841,232	3,533,094	47.9	52.1
Warren	907,785	2,384,805	3,292,590	27.6	72.4
Waterbury	2,274,209	1,589,593	3,863,802	58.9	41.1
Woodbury	288,227	293,242	581,469	49.6	50.4
Worcester	412,873	149,716	562,589	73.4	26.6
<b>County Totals</b>	<b>25,194,262</b>	<b>19,980,708</b>	<b>45,174,970</b>	<b>55.8</b>	<b>44.2</b>

**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Windham**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Athens	113,793	114,952	228,745	49.7	50.3
Brattleboro	4,447,868	5,473,387	9,921,255	44.8	55.2
Brookline	183,591	130,195	313,786	58.5	41.5
Dover	741,151	6,594,866	7,336,017	10.1	89.9
Dummerston	1,653,619	780,973	2,434,592	67.9	32.1
Grafton	444,149	757,766	1,201,915	37.0	63.0
Guilford	1,229,119	665,475	1,894,594	64.9	35.1
Halifax	436,959	703,563	1,140,522	38.3	61.7
Jamaica	329,893	950,579	1,280,472	25.8	74.2
Londonderry	882,184	1,768,042	2,650,226	33.3	66.7
Marlboro	672,896	559,739	1,232,635	54.6	45.4
Newfane	778,439	723,428	1,501,867	51.8	48.2
Putney	1,247,331	871,718	2,119,049	58.9	41.1
Rockingham	1,959,267	2,886,925	4,846,192	40.4	59.6
Somerset	910	74,171	75,081	1.2	98.8
Stratton	169,137	5,306,603	5,475,740	3.1	96.9
Townshend	421,072	496,133	917,205	45.9	54.1
Vernon	813,276	407,738	1,221,014	66.6	33.4
Wardsboro	347,840	834,452	1,182,292	29.4	70.6
Westminster	1,426,291	846,872	2,273,163	62.7	37.3
Whitingham	596,994	1,138,974	1,735,968	34.4	65.6
Wilmington	740,792	2,822,799	3,563,591	20.8	79.2
Windham	271,387	551,408	822,795	33.0	67.0
<b>County Totals</b>	<b>19,907,958</b>	<b>35,460,758</b>	<b>55,368,716</b>	<b>36.0</b>	<b>64.0</b>



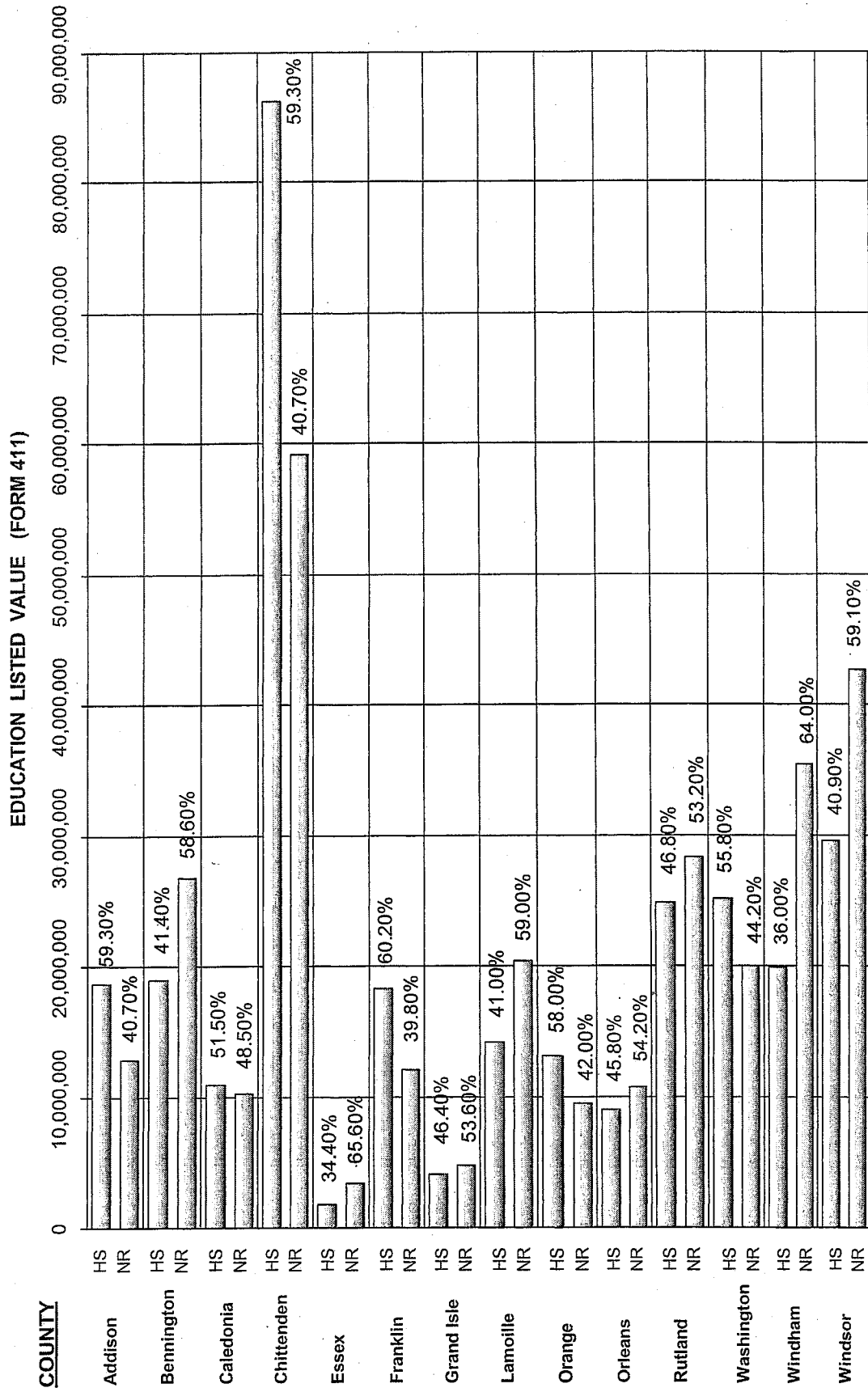
**2006 Education Homestead and Non-Residential Grand List  
(Not Equalized)**

**Windsor**

Town Name	Education Homestead Grand List	Education Non-Residential Grand List	Total Education Grand List	% Homestead Education Grand List	% Non-Res. Education Grand List
Andover	303,789	487,909	791,698	38.4	61.6
Baltimore	74,103	29,073	103,176	71.8	28.2
Barnard	759,254	1,239,342	1,998,596	38.0	62.0
Bethel	572,101	482,634	1,054,735	54.2	45.8
Bridgewater	438,033	646,161	1,084,194	40.4	59.6
Cavendish	761,105	1,513,783	2,274,888	33.5	66.5
Chester	1,031,056	979,364	2,010,420	51.3	48.7
Hartford	3,758,048	4,894,289	8,652,337	43.4	56.6
Hartland	2,645,345	1,464,408	4,109,753	64.4	35.6
Ludlow	1,729,413	12,866,177	14,595,590	11.8	88.2
Norwich	4,292,001	2,170,387	6,462,388	66.4	33.6
Plymouth	387,790	1,821,274	2,209,064	17.6	82.4
Pomfret	685,931	730,177	1,416,108	48.4	51.6
Reading	488,245	590,561	1,078,806	45.3	54.7
Rochester	484,942	674,126	1,159,068	41.8	58.2
Royalton	696,206	631,523	1,327,729	52.4	47.6
Sharon	652,151	402,856	1,055,007	61.8	38.2
Springfield	2,013,582	1,371,899	3,385,481	59.5	40.5
Stockbridge	400,586	651,121	1,051,707	38.1	61.9
Weathersfield	981,502	527,094	1,508,596	65.1	34.9
West Windsor	1,454,225	1,907,289	3,361,514	43.3	56.7
Weston	646,274	1,253,505	1,899,779	34.0	66.0
Windsor	897,296	616,572	1,513,868	59.3	40.7
Woodstock	3,430,796	4,798,053	8,228,849	41.7	58.3
<b>County Totals</b>	<b>29,583,774</b>	<b>42,749,577</b>	<b>72,333,351</b>	<b>40.9</b>	<b>59.1</b>

**STATE TOTALS      295,027,523      296,535,042      591,562,565      49.9      50.1**

# 2006 Homestead and Non-Residential Percentages by County (Not Equalized)



## **Personal Property Taxation in Vermont**

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

The following list shows towns or cities that have not voted the provisions of 32 V.S.A., §3848 and/or §3849, with regard to the exemption of the business inventory or business machinery and equipment taxes. This information is effective April 1, 2006.

## 2006 Personal Property Taxation in Vermont

Effective April 1, 2006

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

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

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

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

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

## **Tax Reduction Payments**

The figures supplied on the following pages include the Education Tax Reduction Payments as well as any Homeowner Rebate payments made to taxpayers in the municipality. These payments are applied for with personal income tax returns for tax year 2005 and the required filing of homestead declarations. The School Tax Adjustment column shows the total amount of school tax adjustment received by eligible taxpayers in town. If there were fewer than three taxpayers who received either a Homeowner Rebate and/or an Education Tax Reduction Payment the numbers are not shown for that municipality.

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

Additional information may be found on the Department of Taxes website:  
**[www.state.vt.us/tax/stats.htm](http://www.state.vt.us/tax/stats.htm)**

## Tax Year 2005 Property Tax Reduction Payment Summary<sup>1</sup>

Addison County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Addison	424	325	451,561	1,389.42	75	54,116	721.55
Bridport	359	257	330,792	1,287.13	77	61,456	798.13
Bristol	984	682	671,906	985.20	257	184,537	718.04
Cornwall	357	217	366,968	1,691.10	53	37,349	704.70
Ferrisburgh	820	534	820,321	1,536.18	88	64,514	733.11
Goshen	64	33	33,328	1,009.94	14	6,838	488.43
Granville	93	62	35,487	572.37	19	10,314	542.84
Hancock	110	62	28,479	459.34	25	11,242	449.68
Leicester	357	255	276,280	1,083.45	57	26,946	472.74
Lincoln	395	271	366,212	1,351.34	87	52,697	605.71
Middlebury	1,576	993	1,314,034	1,323.30	456	521,123	1,142.81
Monkton	617	403	494,183	1,226.26	86	65,921	766.52
New Haven	527	385	524,676	1,362.79	112	72,302	645.55
Orwell	397	264	220,181	834.02	66	29,940	453.64
Panton	195	138	229,477	1,662.88	43	41,709	969.98
Ripton	190	117	108,055	923.55	19	9,033	475.42
Salisbury	340	233	296,289	1,271.63	36	26,835	745.42
Shoreham	384	230	213,148	926.73	91	68,251	750.01
Starksboro	536	349	407,068	1,166.38	109	60,145	551.79
Vergennes	659	430	331,728	771.46	177	88,799	501.69
Waltham	153	94	104,016	1,106.55	26	13,879	533.81
Weybridge	269	169	270,487	1,600.51	50	39,822	796.44
Whiting	125	80	66,427	830.34	47	44,249	941.47
Total	9,931	6,583	7,961,103	1,209.34	2,070	1,592,017	769.09



Bennington County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Arlington	732	468	604,858	1,292.43	117	74,160	633.85
Bennington	3,146	1,856	1,165,186	627.79	957	603,879	631.01
Dorset	654	372	801,119	2,153.55	57	50,115	879.21
Glastenbury	1						
Landgrove	63	30	44,733	1,491.10	*		
Manchester	1,196	740	1,876,627	2,535.98	231	336,074	1,454.87
N. Bennington ID	237	149	139,016	932.99	85	76,759	903.05
Peru	125	75	129,480	1,726.40	12	12,197	1,016.42
Pownal	1,006	593	383,433	646.60	236	131,482	557.13
Readsboro	233	139	68,771	494.76	76	46,627	613.51
Rupert	216	150	192,791	1,285.27	49	30,257	617.49
Sandgate	106	62	54,970	886.61	17	5,427	319.24
Searsburg	32	21	7,916	376.95	6	2,990	498.33
Shaftbury ID	224	136	121,448	893.00	37	14,987	405.05
Shaftsbury	935	603	552,698	916.58	125	61,745	493.96
Stamford	292	173	135,976	785.99	44	34,152	776.18
Sunderland	313	200	234,544	1,172.72	36	24,090	669.17
Winhall	241	122	234,173	1,919.45	18	9,821	545.61
Woodford	132	70	38,128	544.69	7	3,490	498.57
Total	9,884	5,959	6,785,867	1,138.76	2,110	1,518,252	719.55

Caledonia County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Barnet	509	304	241,690	795.03	106	57,311	540.67
Burke	527	323	233,850	723.99	81	33,807	417.37
Danville	776	483	394,187	816.12	162	88,273	544.90
Groton	297	185	123,958	670.04	49	21,972	448.41
Hardwick	852	558	317,439	568.89	286	155,542	543.85
Kirby	152	76	57,240	753.16	25	10,421	416.84
Lyndon	1,463	866	508,901	587.65	279	169,288	606.77
Newark	193	121	86,615	715.83	21	10,270	489.05
Peacham	248	168	191,521	1,140.01	61	45,189	740.80
Ryegate	380	211	126,426	599.18	55	28,753	522.78
Sheffield	212	131	56,139	428.54	31	13,122	423.29
St. Johnsbury	1,641	929	472,805	508.94	451	266,775	591.52
Stannard	69	39	23,699	607.67	22	10,542	479.18
Sutton	313	191	107,626	563.49	48	21,517	448.27
Walden	284	193	138,375	716.97	91	47,117	517.77
Waterford	429	277	278,948	1,007.03	88	49,086	557.80
Wheelock	245	149	96,924	650.50	40	20,620	515.50
Total	8,590	5,204	3,456,343	664.17	1,896	1,049,605	553.59

Chittenden County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Bolton	356	194	135,496	698.43	55	23,601	429.11
Buel's Gore	6						
Burlington	6,228	3,826	4,440,737	1,160.67	1,512	1,435,373	949.32
Charlotte	1,114	497	1,360,848	2,738.12	100	115,290	1,152.90
Colchester	4,310	2,506	2,605,088	1,039.54	697	514,450	738.09
Essex Junction	2,516	1,563	2,055,697	1,315.23	442	312,627	707.30
Essex Town	3,148	1,748	2,542,472	1,454.50	338	259,702	768.35
Hinesburg	1,294	749	954,351	1,274.17	160	106,835	667.72
Huntington	631	391	407,999	1,043.48	132	106,339	805.60
Jericho	1,228	704	899,590	1,277.83	118	88,262	747.98
Jericho ID	354	201	269,744	1,342.01	27	24,839	919.96
Milton	3,022	2,005	1,832,288	913.86	358	224,887	628.18
Richmond	1,185	674	776,441	1,151.99	159	123,895	779.21
Shelburne	1,979	961	1,688,850	1,757.39	238	222,640	935.46
South Burlington	4,768	2,792	3,677,687	1,317.22	718	555,762	774.04
St. George	190	108	91,231	844.73	12	8,948	745.67
Underhill ID	193	119	131,568	1,105.61	17	11,911	700.65
Underhill Town	813	444	662,121	1,491.26	99	113,557	1,147.04
Westford	632	404	477,857	1,182.81	106	69,183	652.67
Williston	2,689	1,459	2,107,096	1,444.21	132	134,274	1,017.23
Winooski	1,069	721	674,597	935.64	330	251,867	763.23
Total	37,725	22,066	27,791,758	1,259.48	5,750	4,704,242	818.13

Essex County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Averill	5						
Avery's Gore	0						
Bloomfield	78	45	15,879	352.87	4	433	108.25
Brighton	338	217	103,843	478.54	90	38,402	426.69
Brunswick	35	15	7,754	516.93	*		
Canaan	330	169	67,775	401.04	78	36,309	465.50
Concord	384	232	116,759	503.27	80	29,863	373.29
East Haven	114	59	26,907	456.05	18	4,301	238.94
Ferdinand	12						
Granby	33	12	2,811	234.25			
Guildhall	96	40	18,431	460.78	12	3,572	297.67
Lemington	42	23	15,283	664.48	*		
Lewis	0						
Lunenburg	372	207	102,318	494.29	59	25,071	424.93
Maidstone	64	41	63,980	1,560.49	4	2,235	558.75
Norton	65	32	9,086	283.94	*		
Victory	35	22	10,114	459.73	*		
Warner's Grant	0						
Warren's Gore	2						
Total	2,005	1,114	560,940	503.54	345	140,186	406.34

Franklin County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Bakersfield	415	263	216,665	823.82	49	24,682	503.71
Berkshire	457	281	176,362	627.62	64	26,510	414.22
Enosburg	715	417	268,282	643.36	162	82,249	507.71
Fairfax	1,185	780	790,628	1,013.63	132	91,440	692.73
Fairfield	518	335	274,346	818.94	114	61,765	541.80
Fletcher	418	268	274,557	1,024.47	67	48,192	719.28
Franklin	410	261	192,402	737.17	67	24,439	364.76
Georgia	1,353	923	955,961	1,035.71	109	65,290	598.99
Highgate	979	637	443,916	696.89	75	31,892	425.23
Montgomery	407	265	209,344	789.98	64	27,571	430.80
Richford	619	413	172,560	417.82	155	69,343	447.37
Sheldon	568	391	275,741	705.22	54	23,667	438.28
St. Albans City	1,347	871	665,452	764.01	342	190,441	556.85
St. Albans Town	1,770	1,110	1,022,914	921.54	189	100,752	533.08
Swanton	1,798	1,168	952,336	815.36	212	111,565	526.25
Total	12,959	8,383	6,891,466	822.08	1,855	979,798	528.19

Grand Isle County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Alburg	627	375	300,999	802.66	80	39,744	496.80
Grand Isle	638	403	650,126	1,613.22	90	69,162	768.47
Isle La Motte	179	119	162,175	1,362.82	40	26,876	671.90
North Hero	324	213	455,500	2,138.50	50	39,784	795.68
South Hero	538	304	622,398	2,047.36	82	81,379	992.43
Total	2,306	1,414	2,191,198	1,549.64	342	256,945	751.30

Lamoille County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Belvidere	107	67	49,505	738.88	19	5,998	315.68
Cambridge	962	612	678,901	1,109.32	125	85,253	682.02
Eden	378	250	188,043	752.17	82	49,229	600.35
Elmore	314	193	186,786	967.80	22	14,038	638.09
Hyde Park	901	616	566,239	919.22	257	164,532	640.20
Johnson	687	416	284,323	683.47	142	78,441	552.40
Morristown	1,350	927	853,019	920.19	392	284,198	724.99
Stowe	1,185	637	1,731,943	2,718.91	198	288,433	1,456.73
Waterville	214	145	113,786	784.73	35	23,000	657.14
Wolcott	474	314	204,836	652.34	117	60,846	520.05
Total	6,572	4,177	4,857,381	1,162.89	1,389	1,053,968	758.80

Orange County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average. Homeowner Rebate <sup>4</sup>
Bradford	711	409	311,528	761.68	171	87,076	509.22
Braintree	422	252	162,705	645.65	90	49,447	549.41
Brookfield	395	260	272,624	1,048.55	73	47,748	654.08
Chelsea	381	225	180,766	803.40	90	47,613	529.03
Corinth	443	253	176,427	697.34	85	40,266	473.72
Fairlee	286	189	248,229	1,313.38	69	52,069	754.62
Newbury	552	349	329,163	943.16	109	59,817	548.78
Orange	362	211	110,546	523.91	63	20,268	321.71
Randolph	1,176	688	533,094	774.85	347	231,228	666.36
Strafford	350	217	272,438	1,255.47	79	60,825	769.94
Thetford	845	532	810,300	1,523.12	177	181,647	1,026.25
Topsham	394	233	169,499	727.46	74	26,107	352.80
Tunbridge	444	281	236,484	841.58	73	43,902	601.40
Vershire	210	123	118,648	964.62	66	52,142	790.03
Washington	341	191	116,543	610.17	65	31,664	487.14
Wells River	89	52	34,851	670.21	27	17,219	637.74
West Fairlee	180	122	117,605	963.98	34	20,282	596.53
Williamstown	1,001	610	417,841	684.99	229	145,183	633.99
Total	8,582	5,197	4,619,291	888.84	1,921	1,214,503	632.22

Orleans County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Albany	304	200	111,369	556.85	38	15,219	400.50
Barton	560	379	219,993	580.46	135	88,504	655.59
Brownington	308	211	108,904	516.13	77	36,384	472.52
Charleston	342	220	112,318	510.54	50	21,044	420.88
Coventry	332	211	108,084	512.25	11	5,180	470.91
Craftsbury	354	240	215,521	898.00	79	44,797	567.05
Derby	1,459	944	638,227	676.09	151	65,234	432.01
Glover	341	217	160,794	740.99	48	20,720	431.67
Greensboro	263	167	171,252	1,025.46	88	75,936	862.91
Holland	219	157	89,578	570.56	30	8,994	299.80
Irasburg	355	213	111,686	524.35	30	10,810	360.33
Jay	142	84	56,061	667.39	15	4,471	298.07
Lowell	244	152	78,665	517.53	40	19,100	477.50
Morgan	242	164	170,926	1,042.23	17	8,224	483.76
Newport City	1,040	684	373,717	546.37	319	187,373	587.38
Newport Town	510	334	256,212	767.10	73	33,340	456.71
Orleans	245	144	57,703	400.72	66	37,013	560.80
Troy	491	326	176,341	540.92	73	27,266	373.51
Westfield	162	98	70,302	717.37	22	10,962	498.27
Westmore	144	99	87,547	884.31	34	28,177	828.74
Total	8,057	5,244	3,375,200	643.63	1,396	748,748	536.35

Rutland County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Benson	292	164	136,633	833.13	66	48,079	728.47
Brandon	1,160	690	469,501	680.44	304	180,910	595.10
Castleton	1,092	622	629,281	1,011.71	173	115,529	667.80
Chittenden	400	226	236,002	1,044.26	61	41,282	676.75
Clarendon	825	533	439,369	824.33	145	63,857	440.39
Danby	423	260	232,229	893.19	77	36,571	474.95
Fair Haven	723	384	221,776	577.54	204	121,453	595.36
Hubbardton	241	144	104,618	726.51	46	21,249	461.93
Ira	132	75	64,017	853.56	24	11,647	485.29
Killington	265	159	400,468	2,518.67	50	54,116	1,082.32
Mendon	344	195	252,335	1,294.03	39	26,535	680.38
Middletown Springs	258	160	195,095	1,219.34	61	46,249	758.18
Mt. Holly	437	295	389,915	1,321.75	70	35,488	506.97
Mt. Tabor	57	39	41,753	1,070.59	8	6,321	790.13
Pawlet	436	289	374,680	1,296.47	101	68,917	682.35
Pittsfield	157	98	119,366	1,218.02	33	20,271	614.27
Pittsford	910	562	506,179	900.67	161	86,576	537.74
Poultney	835	529	552,607	1,044.63	211	138,748	657.57
Proctor	544	307	236,760	771.21	174	140,623	808.18
Rutland City	3,686	1,989	970,128	487.75	981	583,670	594.97
Rutland Town	1,244	745	933,486	1,253.00	125	88,497	707.98
Shrewsbury	372	244	262,514	1,075.88	61	34,596	567.15
Sudbury	200	131	123,174	940.26	31	8,790	283.55
Tinmouth	182	125	119,504	956.03	53	31,620	596.60
Wallingford	683	453	468,822	1,034.93	102	50,639	496.46
Wells	389	216	179,389	830.50	40	27,871	696.78
West Haven	86	49	37,606	767.47	12	8,275	689.58
West Rutland	681	394	247,647	628.55	186	82,769	444.99
Total	17,054	10,077	8,944,854	887.65	3,599	2,181,148	606.04



Washington County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Barre City	1,917	1,076	471,935	438.60	638	472,583	740.73
Barre Town	2,648	1,497	968,453	646.93	515	298,318	579.26
Berlin	830	475	340,577	717.00	145	67,708	466.95
Cabot	427	265	255,585	964.47	96	48,661	506.89
Calais	532	365	470,596	1,289.30	125	74,132	593.06
Duxbury	405	272	266,549	979.96	60	33,209	553.48
East Montpelier	822	503	563,059	1,119.40	135	95,708	708.95
Fayston	417	249	524,885	2,107.97	61	62,421	1,023.30
Marshfield	470	281	193,903	690.05	81	34,693	428.31
Middlesex	586	343	360,154	1,050.01	97	59,509	613.49
Montpelier	1,968	1,174	1,058,040	901.23	607	587,444	967.78
Moretown	506	319	349,544	1,095.75	57	32,532	570.74
Northfield	1,212	667	473,925	710.53	297	198,483	668.29
Plainfield	377	232	201,475	868.43	82	45,593	556.01
Roxbury	210	126	89,315	708.85	47	23,779	505.94
Waitsfield	516	328	552,666	1,684.96	90	71,834	798.16
Warren	512	289	542,571	1,877.41	83	82,391	992.66
Waterbury	1,388	824	944,606	1,146.37	162	90,944	561.38
Woodbury	305	184	139,998	760.86	53	23,007	434.09
Worcester	304	181	159,695	882.29	60	31,660	527.67
Total	16,352	9,650	8,927,531	925.13	3,491	2,434,609	697.40

Windham County							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Athens	113	75	44,290	590.53	40	20,423	510.58
Brattleboro	2,606	1,505	1,514,511	1,006.32	861	1,155,495	1,342.04
Brookline	164	119	133,245	1,119.71	18	8,257	458.72
Dover	389	220	294,213	1,337.33	44	36,782	835.95
Dummerston	626	383	663,545	1,732.49	129	112,804	874.45
Grafton	213	154	313,572	2,036.18	59	54,922	930.88
Guilford	630	373	482,837	1,294.47	136	110,716	814.09
Halifax	245	156	149,377	957.54	58	31,879	549.64
Jamaica	301	216	305,008	1,412.07	72	46,271	642.65
Londonderry	518	348	592,206	1,701.74	96	76,753	799.51
Marlboro	289	176	255,026	1,449.01	26	22,053	848.19
Newfane	534	351	550,496	1,568.36	133	95,458	717.73
Putney	555	344	429,839	1,249.53	137	103,666	756.69
Rockingham	1,221	642	390,833	608.77	404	331,804	821.30
Somerset	1						
Stratton	76	44	99,268	2,256.09	5	5,140	1,028.00
Townshend	350	248	329,125	1,327.12	96	59,826	623.19
Vernon	614	251	165,090	657.73	109	80,049	734.39
Wardsboro	255	169	168,605	997.66	47	20,237	430.57
Westminster	966	578	543,104	939.63	296	170,038	574.45
Whitingham	393	267	357,776	1,339.99	142	117,422	826.92
Wilmington	540	367	635,547	1,731.74	178	192,832	1,083.33
Windham	142	89	100,953	1,134.30	34	22,648	666.12
Total	11,741	7,075	8,518,466	1,204.02	3,120	2,875,475	921.63

Windsor							
Town	Home- steads <sup>2</sup>	Prebate Appli- cations	School Tax Adjustment	Average School Tax Adjustment	Homeowner Rebate Applications <sup>3</sup>	Homeowner Rebate Adjustment <sup>4</sup>	Average Homeowner Rebate <sup>4</sup>
Andover	173	104	148,756	1,430.35	28	18,587	663.82
Baltimore	76	42	20,465	487.26	20	13,512	675.60
Barnard	303	180	314,567	1,747.59	52	65,041	1,250.79
Bethel	581	357	296,179	829.63	146	75,061	514.12
Bridgewater	291	185	219,359	1,185.72	62	50,592	816.00
Cavendish	416	242	229,385	947.87	94	40,443	430.24
Chester	930	624	649,229	1,040.43	295	195,202	661.70
Hartford	2,821	1,623	1,746,882	1,076.33	555	441,729	795.91
Hartland	1,055	642	891,090	1,387.99	173	97,024	560.83
Ludlow	636	439	859,867	1,958.69	100	131,373	1,313.73
Norwich	988	402	1,177,508	2,929.12	158	294,452	1,863.62
Plymouth	179	125	250,176	2,001.41	36	39,035	1,084.31
Pomfret	301	172	388,468	2,258.53	42	38,357	913.26
Reading	227	153	221,544	1,448.00	56	46,718	834.25
Rochester	365	211	190,949	904.97	117	84,305	720.56
Royalton	665	401	310,472	774.24	132	70,848	536.73
Sharon	428	241	225,586	936.04	82	49,861	608.06
Springfield	2,559	1,363	753,107	552.54	899	645,393	717.90
Stockbridge	220	137	126,290	921.82	45	25,456	565.69
Weathersfield	997	591	522,077	883.38	270	163,814	606.72
West Windsor	372	231	440,015	1,904.83	59	48,961	829.85
Weston	209	123	152,021	1,235.94	20	21,154	1,057.70
Windsor	879	477	374,957	786.07	307	256,932	836.91
Woodstock	909	552	1,167,159	2,114.42	169	172,561	1,021.07
Total	16,580	9,617	11,676,108	1,214.11	3,917	3,086,411	787.95

State Total	168,338	101,829	106,590,553	1,046.76	33,283	23,881,135	717.52
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**Notes:**

1. Property Tax Adjustments (Prebates and Rebates) applied for with Personal Income Tax returns for Tax Year 2005. School Property Tax Adjustments (Prebates) are for Fiscal Year 2007 taxes and paid in 2006. Homeowner Rebates are for Fiscal Year 2006 taxes and paid in 2006.
2. Homesteads are parcels declared as residential for the 2007 Fiscal Year by July 15, 2006.
3. Cells of 3 or fewer returns suppressed. Totals for unsuppressed data only.
4. Some homeowners choose not to apply for a prebate, opting instead to receive all adjustments via rebate. Homeowner rebates for the 2006 Fiscal Year include approximately 7,080 applications with no prebate in 2005. The total number of homesteads with tax adjustments is approximately the sum of prebates and homeowner rebates with no prebate, about 109,000.



## 2006 Taxes and Tax Rates

The 2006 Taxes and Tax Rates shown on the following pages are the rates for the tax year 2006-2007. 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 2006, the base education rate of \$0.95 adjusted by the district spending adjustment and by the town's common level of appraisal.

**Nonresidential Education Rate:** For the tax year 2006, the base education rate of \$1.44 adjusted by the town's common level of appraisal.

## 2006 Taxes and Tax Rates

Addison						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Addison	1,258,297	891,053	498,933	1.1616	1.1653	0.2700
Bridport	1,047,020	560,281	396,174	1.8228	1.7525	0.4441
Bristol	2,205,683	1,219,924	1,397,784	1.3010	1.3170	0.5333
<i>Bristol Police Distr</i>	0	0	250,452	0	0	0.2329
Cornwall	1,470,169	635,396	554,175	1.6805	1.5350	0.4300
Ferrisburgh	2,872,351	2,535,960	1,003,958	1.2831	1.2830	0.2382
Goshen	138,927	154,818	129,537	1.5960	1.5376	0.6900
Granville	122,391	279,359	146,461	1.2151	1.4961	0.5100
Hancock	133,248	216,616	212,071	1.5860	1.9048	1.0281
Leicester	817,655	829,851	399,442	2.1629	2.3025	0.5430
Lincoln	1,207,996	599,591	525,964	1.6009	1.5863	0.4652
Middlebury	4,606,007	4,069,172	4,876,504	1.4742	1.3198	0.7361
Monkton	1,949,994	522,234	681,661	1.5303	1.4938	0.4200
New Haven	1,671,337	819,701	894,972	1.6696	1.6771	0.6017
Orwell	789,453	476,917	505,437	1.2149	1.4700	0.5188
Panton	683,307	410,589	292,362	1.3826	1.4544	0.3765
Ripton	524,448	259,093	172,955	1.6162	1.4812	0.3483
Salisbury	962,417	1,027,441	288,951	1.4576	1.3085	0.1999
Shoreham	940,160	460,881	547,514	2.1211	1.9124	0.8000
Starksboro	1,310,844	660,426	566,248	1.3397	1.2982	0.3811
Vergennes	1,156,595	1,003,079	1,082,991	2.0599	2.2164	1.0663
Waltham	420,906	135,505	145,494	1.3259	1.3792	0.3500
Weybridge	1,051,682	523,396	468,751	1.3057	1.2226	0.3800
Whiting	217,650	88,334	175,411	1.2604	1.3066	0.7300
<b>County Totals</b>	<b>27,558,535</b>	<b>18,379,618</b>	<b>16,214,203</b>			

## 2006 Taxes and Tax Rates

### Bennington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Arlington	1,998,588	1,643,341	789,587	1.2350	1.1711	0.2619
Bennington	4,963,106	5,981,322	6,576,877	1.2928	1.4550	0.8291
<i>Downtown Improvement</i>	0	0	69,955	0	0	0.2425
<i>Benn FD Inside</i>	0	0	368,730	0	0	0.1079
<i>Benn FD Outside</i>	0	0	370,480	0	0	0.0821
<i>Old Bennington Vill</i>	0	0	82,608	0	0	0.2800
Dorset	3,930,877	4,814,134	1,076,042	1.2811	1.2024	0.1525
<i>E Dorset Fire Dist</i>	0	0	100,520	0	0	0.0630
<i>Dorset Fire Dist</i>	0	0	168,150	0	0	0.0320
Glastenbury	2,243	35,574	10,791	1.1914	1.8059	0.5000
Landgrove	313,735	711,741	238,367	1.3456	1.4550	0.3300
Manchester	5,815,614	9,536,008	2,102,218	1.3603	1.3587	0.1870
<i>Manchester Village</i>	0	0	371,981	0	0	0.1200
North Bennington	508,223	472,964	496,604	1.6506	1.6390	0.8291
<i>North Bennington Vil</i>	0	0	347,402	0	0	0.5800
Peru	491,488	2,398,662	467,551	1.9643	1.9898	0.3106
Pownal	1,583,079	865,889	1,050,830	1.1699	1.3761	0.5316
Readsboro	245,861	496,735	632,581	1.1482	1.7404	1.2677
Rupert	588,287	672,322	399,278	1.3047	1.4584	0.4380
Sandgate	282,611	454,855	197,285	1.2634	1.1970	0.3268
Searsburg	26,644	362,446	175,957	1.1978	1.8157	0.7847
Shaftsbury	2,097,107	1,226,235	869,951	1.6388	1.7864	0.4436
Shaftsbury ID	477,730	153,165	156,385	1.7937	1.7811	0.4436
Stamford	514,385	340,791	410,418	1.0053	1.3438	0.5363
Sunderland	817,418	867,580	386,178	1.7568	1.8469	0.4017
Winhall	882,414	9,437,654	1,510,116	1.8826	2.0374	0.2953
Woodford	162,044	324,544	15,791	1.1436	1.5444	0.0450
<b>County Totals</b>	<b>25,701,456</b>	<b>40,795,964</b>	<b>19,442,631</b>			

## 2006 Taxes and Tax Rates

Caledonia						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Barnet	979,179	1,517,572	851,922	1.6813	1.6793	0.5720
<i>Barnet FD #1</i>	0	0	4,265	0	0	0.0775
<i>Barnet FD #2</i>	0	0	7,100	0	0	0.0800
<i>Barnet FD #3</i>	0	0	4,171	0	0	0.0500
<i>Barnet FD #5</i>	0	0	4,563	0	0	0.0450
Burke	863,299	1,067,598	652,902	0.8888	1.0020	0.3200
Danville	1,445,429	1,260,499	1,182,395	0.9497	1.0600	0.4375
Groton	490,850	648,414	414,971	1.1175	1.1478	0.4131
Hardwick	1,287,736	712,237	1,413,658	1.2976	1.3025	0.9248
Kirby	287,351	196,134	149,343	2.0221	2.0836	0.6327
Lyndon	2,179,155	1,348,860	1,732,265	1.2448	1.3885	0.6149
<i>Lyndonville Village</i>	0	0	390,775	0	0	0.6396
Newark	307,390	543,033	369,172	1.2373	1.5404	0.6143
Peacham	667,660	649,797	546,970	1.5412	1.6088	0.6534
Ryegate	621,416	934,344	451,561	1.5175	1.5588	0.4476
<i>So Ryegate Vill</i>	0	0	6,650	0	0	0.0800
<i>Ryegate FD #2</i>	0	0	10,988	0	0	0.0700
Sheffield	250,658	302,923	262,448	1.2784	1.4472	0.6474
St. Johnsbury	2,253,091	3,469,382	3,587,090	1.6014	1.7745	1.0015
<i>St. J Spec Serv Dist</i>	0	0	915,430	0	0	0.5580
Stannard	94,488	83,204	101,613	2.2089	2.1242	1.2400
Sutton	465,212	368,358	344,573	1.5138	1.6512	0.6500
Walden	412,038	473,418	407,609	0.9796	1.2122	0.5025
Waterford	1,045,094	814,431	519,390	1.2417	1.2459	0.3400
Wheelock	390,173	210,624	269,707	1.8586	2.1040	0.8700
<b>County Totals</b>	<b>14,040,218</b>	<b>14,600,826</b>	<b>14,601,531</b>			



## 2006 Taxes and Tax Rates

Chittenden						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bolton	636,870	676,498	543,145	1.1411	1.1540	0.4600
Buels Gore	8,796	25,654	32,401	0.7938	1.2033	1.0000
Burlington	15,538,299	21,442,094	22,752,212	0.9920	1.3026	0.6700
Charlotte	7,840,155	2,396,978	1,491,239	1.5876	1.4885	0.2279
Colchester	10,858,385	8,789,097	9,022,164	1.3627	1.6438	0.6776
Essex Jct.	7,821,810	6,825,761	3,297,848	2.4535	2.2850	0.5345
Essex Jct Village	0	0	2,566,090	0	0	0.4159
Essex Town	11,026,635	5,243,984	4,236,722	2.3817	2.2904	0.6145
Hinesburg	4,333,432	1,529,237	1,661,760	1.2726	1.1935	0.3500
Huntington	1,577,378	483,242	989,944	1.1934	1.2787	0.5831
Jericho	3,922,254	765,176	1,378,921	1.1511	1.2267	0.3454
Jericho ID	1,156,622	295,402	438,650	1.1153	1.2315	0.3454
Milton	6,630,845	3,520,715	3,524,506	0.9603	1.1350	0.3427
Richmond	3,374,878	1,154,876	1,811,313	1.4690	1.6167	0.6013
Shelburne	9,573,090	5,457,634	4,360,101	1.5541	1.5248	0.4480
South Burlington	17,540,008	15,382,686	9,816,243	1.3121	1.3257	0.3930
St. George	372,870	276,262	106,775	1.4964	1.8721	0.2663
Underhill	2,758,716	543,549	1,236,456	1.1184	1.2356	0.4371
Underhill ID	542,268	98,316	244,487	1.1214	1.2383	0.4371
Westford	1,980,210	414,231	897,448	1.5773	1.6282	0.5955
Williston	9,867,541	10,318,522	2,111,520	1.6850	1.6789	0.1759
Winooski	2,145,870	2,838,811	3,258,198	1.9971	2.2854	1.3782
<b>County Totals</b>	<b>119,506,930</b>	<b>88,478,724</b>	<b>75,778,143</b>			

## 2006 Taxes and Tax Rates

<b>Essex</b>						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Averill	4,459	260,171	107,281	1.0522	1.5949	0.6410
Averys Gore	0	29,479	9,266	0.9623	1.4587	0.4585
Bloomfield	62,518	249,929	101,934	1.2203	1.8497	0.5470
Brighton	373,142	939,528	669,853	1.3557	1.7501	0.8252
Brunswick	36,456	80,549	25,245	0.9937	1.5063	0.2800
Canaan	353,268	449,633	510,913	1.3862	1.6571	0.9722
Concord	437,343	759,611	487,333	1.0921	1.1894	0.4686
East Haven	128,157	117,634	125,846	1.6746	1.7935	0.8855
Ferdinand	8,786	123,001	12,114	1.0276	1.5576	0.1300
Granby	22,369	180,607	62,410	1.2173	1.6334	0.4840
Guildhall	111,537	196,260	190,096	0.8904	1.3497	0.7023
Lemington	73,498	92,880	34,043	1.7897	1.7452	0.3613
Lewis	0	95,650	24,235	0.9650	1.4627	0.3706
Lunenburg	444,425	639,025	590,693	1.2579	1.4371	0.7070
Maidstone	166,262	654,492	102,245	2.0054	1.9075	0.2400
Norton	47,738	248,671	91,170	0.9544	1.3533	0.3900
Victory	42,671	147,969	33,715	1.3026	1.3739	0.2400
Warners Grant	0	3,077	850	0.9155	1.3877	0.3834
Warren Gore	1,625	48,630	17,898	0.9722	1.4736	0.5162
<b>County Totals</b>	<b>2,314,251</b>	<b>5,316,795</b>	<b>3,197,140</b>			

## 2006 Taxes and Tax Rates

Franklin						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Bakersfield	823,202	336,345	302,359	1.6017	1.7221	0.4272
Berkshire	752,790	386,382	481,057	1.5495	1.8566	0.6918
Enosburg	1,186,610	902,677	751,579	2.0029	2.0651	0.7310
<i>Enos Falls Vill</i>	0	0	425,052	0	0	0.8600
Fairfax	2,943,176	1,201,397	1,155,685	1.1845	1.3589	0.3430
Fairfield	1,099,029	524,371	797,695	1.3795	1.6080	0.7100
Fletcher	992,409	323,391	534,681	1.2571	1.3394	0.5185
Franklin	743,556	650,720	396,491	1.1200	1.3889	0.3500
Georgia	3,665,971	1,522,707	1,006,881	1.0826	1.2308	0.2114
Highgate	1,609,581	1,795,846	577,672	1.6614	1.9581	0.3064
Montgomery	688,091	809,801	412,023	1.1907	1.4515	0.3628
Richford	702,994	681,223	901,221	0.8874	1.0400	0.6226
Sheldon	1,001,659	1,189,531	588,637	1.4069	1.7133	0.3825
St. Albans City	2,455,876	3,122,189	3,262,183	1.4447	1.6446	0.8476
St. Albans Town	3,854,676	4,514,785	1,917,622	1.8830	2.1441	0.4223
Swanton	3,416,928	2,827,302	1,252,818	1.9168	2.2649	0.3964
<i>Swanton Village</i>	0	0	782,688	0	0	0.9411
<b>County Totals</b>	<b>25,936,548</b>	<b>20,788,665</b>	<b>15,546,344</b>			

## 2006 Taxes and Tax Rates

<b>Grand Isle</b>						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Alburgh	1,156,265	1,477,370	961,982	1.5113	1.6795	0.5849
Grand Isle	2,304,097	1,584,083	781,891	2.3331	2.2937	0.4656
Isle LaMotte	461,402	790,503	408,612	1.3796	1.2756	0.4300
North Hero	1,252,104	2,070,223	634,377	1.3004	1.2320	0.2400
South Hero	2,558,048	2,254,656	926,427	2.3842	2.5184	0.4707
<b>County Totals</b>	<b>7,731,917</b>	<b>8,176,836</b>	<b>3,713,289</b>			

## 2006 Taxes and Tax Rates

<b>Lamoille</b>						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Belvidere	187,220	144,389	77,439	1.8181	1.6523	0.4068
Cambridge	2,878,723	3,438,459	1,369,063	1.3374	1.1940	0.2718
<i>Jeffersonville Vill</i>	0	0	54,740	0	0	0.1090
<i>Cambridge Village</i>	0	0	23,234	0	0	0.1500
Eden	704,572	629,540	520,894	2.0989	1.8670	0.7750
Elmore	685,932	714,915	407,046	0.9249	1.3479	0.3200
Hyde Park	1,957,697	958,276	1,397,317	1.1442	1.1479	0.5500
Johnson	1,134,247	1,027,882	1,024,316	1.4524	1.5147	0.6905
<i>Johnson Village</i>	0	0	79,329	0	0	0.1810
Morristown	2,761,670	3,157,164	3,235,702	1.3334	1.6440	0.7956
<i>Morrisville Village</i>	0	0	11,412	0	0	0.0111
Stowe	7,162,353	17,017,719	6,065,094	1.3074	1.3374	0.3321
Waterville	414,303	192,310	179,405	1.4175	1.5261	0.4289
Wolcott	742,213	502,619	648,807	1.4506	1.7039	0.8045
<b>County Totals</b>	<b>18,628,930</b>	<b>27,783,273</b>	<b>15,093,798</b>			

## 2006 Taxes and Tax Rates

Orange						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Bradford	1,355,838	1,185,936	979,924	1.8056	1.8492	0.7081
<i>Bradford Village</i>	0	0	40,000	0	0	0.1394
Braintree	673,720	380,846	457,760	1.3492	1.3274	0.5822
Brookfield	1,035,513	680,859	500,860	1.9988	1.9699	0.5812
Chelsea	763,360	550,107	482,253	1.2034	1.2684	0.4528
Corinth	775,723	701,068	613,820	1.7372	1.8466	0.7455
Fairlee	871,024	1,394,883	554,513	1.4273	1.4792	0.3570
Newbury	1,203,890	1,143,548	761,086	1.3664	1.3878	0.4450
<i>Village of Newbury</i>	0	0	24,412	0	0	0.0800
Orange	538,974	261,549	315,679	1.2543	1.4290	0.5152
Randolph	2,363,637	1,832,663	2,414,798	1.0236	1.0259	0.5900
<i>Randolph PD</i>	0	0	378,303	0	0	0.2641
<i>Fire District (VTC)</i>	0	0	3,554	0	0	0.0600
Strafford	1,043,719	813,433	796,688	1.6586	1.7227	0.7233
Thetford	2,927,754	1,305,069	1,240,241	1.4575	1.3320	0.4150
Topsham	682,911	433,828	404,331	2.1351	2.2699	0.7930
Tunbridge	900,600	696,058	671,962	1.3454	1.6512	0.6170
Vershire	485,294	395,199	428,389	1.5473	1.3842	0.7150
Washington	521,558	358,832	447,563	1.5663	1.9228	0.8650
Wells River	140,851	216,778	129,765	1.2365	1.2701	0.4450
West Fairlee	481,353	401,618	230,132	1.5531	1.3894	0.3842
Williamstown	1,617,945	900,247	1,273,299	1.1869	1.3078	0.6128
<i>Williamstown FD</i>	0	0	143,592	0	0	0.0695
<b>County Totals</b>	<b>18,383,664</b>	<b>13,652,520</b>	<b>13,292,922</b>			

## 2006 Taxes and Tax Rates

Orleans						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr Tax Rate
Albany	445,476	348,699	227,312	1.5776	1.7423	0.4716
<i>Albany Village Corp</i>	0	0	4,464	0	0	0.0800
Barton	822,386	881,712	566,988	1.3011	1.3638	0.4431
<i>Barton Village</i>	0	0	367,227	0	0	1.0307
Brownington	390,345	288,388	374,222	1.6911	1.8325	0.9640
Charleston	439,597	508,744	430,591	0.9944	1.1408	0.4862
Coventry	428,517	494,077	0	1.3141	1.6165	0
Craftsbury	789,357	596,962	473,745	1.3435	1.2802	0.4500
Derby	2,299,590	2,542,206	1,336,275	1.6369	1.9661	0.4957
<i>Derby Line Village</i>	0	0	131,800	0	0	0.5212
<i>Derby Ctr Village</i>	0	0	34,531	0	0	0.1140
Glover	663,930	688,710	393,777	1.7655	1.6700	0.5000
Greensboro	553,078	1,980,582	878,839	1.5235	1.5654	0.5400
Holland	322,276	349,623	260,060	1.1301	1.2919	0.4679
Irasburg	505,813	340,680	328,283	0.9073	1.0590	0.3737
Jay	254,704	1,666,262	460,699	1.8385	1.9083	0.4440
Lowell	285,944	368,512	364,796	1.4415	1.8794	0.9228
Morgan	568,649	1,351,512	256,718	1.8805	2.2374	0.2842
Newport City	1,417,352	1,923,191	2,418,018	1.2861	1.4300	0.9894
Newport Town	909,461	785,944	555,015	1.3008	1.4894	0.4528
Orleans ID	289,972	302,220	190,341	1.4414	1.3777	0.4431
<i>Orleans Village</i>	0	0	392,566	0	0	1.1086
Troy	642,179	597,569	354,762	1.0979	1.3576	0.3473
<i>North Troy Village</i>	0	0	165,240	0	0	0.7100
Westfield	243,821	347,369	224,000	1.6665	1.9085	0.6768
Westmore	260,288	1,110,256	507,954	1.4308	2.0322	0.6975
<b>County Totals</b>	<b>12,532,737</b>	<b>17,473,216</b>	<b>11,698,224</b>			

## 2006 Taxes and Tax Rates

Town Name	Rutland					
	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Benson	518,772	490,815	496,299	1.0854	1.2776	0.5760
Brandon	2,003,836	1,343,394	1,834,625	1.8426	1.8521	1.0172
<i>Brandon FD #1</i>	0	0	153,863	0	0	0.0850
Castleton	2,202,099	3,177,709	1,438,255	1.2123	1.3415	0.3444
<i>Castleton FD #1</i>	0	0	36,085	0	0	0.1180
<i>Castleton FD #2</i>	0	0	11,821	0	0	0.0450
Chittenden	1,059,866	771,264	628,789	1.5491	1.6744	0.5500
Clarendon	1,785,447	1,051,476	873,557	2.1067	1.9347	0.6146
Danby	927,503	925,656	900,969	1.0158	1.0812	0.5000
Fair Haven	1,004,743	841,843	1,284,431	1.7175	1.7937	1.2218
Hubbardton	357,613	701,028	625,696	0.7844	0.9674	0.5300
Ira	232,565	176,456	106,611	1.2081	1.5203	0.3454
Killington	1,212,311	10,621,540	1,897,985	2.0854	1.7926	0.2799
Mendon	1,095,343	1,094,068	572,634	1.2077	1.2815	0.3254
Middletown Springs	703,851	383,856	402,607	1.3695	1.2475	0.4900
Mount Holly	1,265,264	1,821,215	680,538	1.8140	1.7619	0.3920
Mount Tabor	130,867	129,177	59,487	1.1880	1.1715	0.2600
Pawlet	1,248,001	1,025,426	570,534	1.5142	1.6842	0.4000
Pittsfield	421,318	773,465	267,690	1.3206	1.4736	0.3172
Pittsford	2,329,630	1,756,651	1,577,494	1.3272	1.2823	0.4203
<i>Pittsford Vill Dist</i>	0	0	19,016	0	0	0.0417
Poultney	1,894,213	2,247,292	1,231,744	1.6085	1.5208	0.4600
<i>Poultney Village</i>	0	0	214,285	0	0	0.4113
Proctor	1,053,742	504,747	943,758	1.8324	1.6231	1.0182
Rutland City	5,846,437	5,818,586	11,460,226	1.1054	1.3570	1.1372
<i>Rutland Redev Author</i>	0	0	278,917	0	0	0.5451
Rutland Town	3,686,380	3,971,381	1,890,454	2.0275	1.9324	0.3555
Shrewsbury	1,026,291	647,384	565,163	1.6019	1.7924	0.5643
Sudbury	495,904	401,028	275,891	1.8694	1.8002	0.5653
Tinmouth	408,682	383,202	324,017	1.9591	2.0469	0.8186
Wallingford	1,661,582	876,160	496,071	2.0614	1.9769	0.3951
<i>Wallingford FD 1</i>	0	0	79,722	0	0	0.0908
Wells	761,330	1,434,553	443,210	1.1139	1.3295	0.2506



**2006 Taxes and Tax Rates**

West Haven	196,085	172,732	190,039	2.0121	2.0262	1.0400
West Rutland	1,073,194	908,306	1,160,652	1.8170	1.9627	1.1074
<b>County Totals</b>	<b>36,602,866</b>	<b>44,450,410</b>	<b>33,993,136</b>			

## 2006 Taxes and Tax Rates

### Washington

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Barre City	2,278,345	2,505,464	5,477,366	0.9339	1.2710	1.2483
Barre Town	4,540,300	2,085,601	4,679,979	1.0989	1.4355	0.8225
Berlin	1,501,242	2,838,755	1,593,914	1.9356	2.0103	0.6264
Cabot	866,964	792,628	613,623	1.1898	1.1333	0.4083
<i>Cabot Village</i>	0	0	8,000	0	0	0.0504
Calais	1,483,790	662,745	717,358	2.2161	2.1818	0.7400
Duxbury	874,826	613,345	522,946	1.0287	1.1043	0.3725
East Montpelier	2,311,559	874,264	1,535,286	2.0996	2.0897	1.0128
Fayston	1,725,301	2,309,509	577,239	1.5240	1.4615	0.2100
Marshfield	818,258	445,683	522,803	1.0696	1.2824	0.4700
<i>Marshfield Village</i>	0	0	16,371	0	0	0.1412
Middlesex	1,575,887	569,964	631,597	1.5348	1.4980	0.4500
Montpelier	4,308,872	4,172,381	7,056,003	1.6378	1.7358	1.3400
Moretown	1,394,916	905,154	468,153	1.4795	1.4579	0.2996
Northfield	2,289,361	1,445,221	1,963,838	1.4092	1.4414	0.7537
<i>Northfield Village</i>	0	0	361,654	0	0	0.3800
Plainfield	741,395	492,231	636,336	1.3616	1.6327	0.7536
Roxbury	382,389	418,325	408,847	1.4927	1.5381	0.7744
Waitsfield	1,893,194	2,147,245	1,022,061	1.1190	1.1662	0.2900
Warren	2,072,292	5,616,932	1,314,220	2.2828	2.3553	0.3900
Waterbury	4,051,958	3,099,547	1,697,951	1.7817	1.9499	0.4400
<i>Waterbury Village</i>	0	0	356,181	0	0	0.3200
Woodbury	588,012	615,925	353,699	2.0401	2.1004	0.6099
Worcester	669,267	239,546	323,205	1.6210	1.6000	0.5750
<b>County Totals</b>	<b>36,368,126</b>	<b>32,850,463</b>	<b>32,858,631</b>			

## 2006 Taxes and Tax Rates

### Windham

Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Athens	163,657	179,130	260,599	1.4382	1.5583	1.1400
Brattleboro	6,353,335	6,812,178	10,396,316	1.4284	1.2446	0.9814
<i>Bratt Downtown Dist</i>	0	0	80,043	0	0	0.1482
Brookline	411,354	305,998	160,753	2.2406	2.3503	0.5123
Dover	1,077,115	10,647,411	1,909,648	1.4533	1.6145	0.2557
Dummerston	2,624,955	940,213	496,074	1.5874	1.2039	0.2033
Grafton	755,497	1,224,550	619,918	1.7010	1.6160	0.5200
Guilford	1,880,183	928,471	793,461	1.5297	1.3952	0.4201
Halifax	451,990	784,894	556,196	1.0344	1.1156	0.4889
Jamaica	835,123	2,388,521	722,499	2.5315	2.5127	0.5661
Londonderry	1,856,821	3,486,226	836,762	2.1048	1.9718	0.3162
Marlboro	1,063,108	835,355	345,017	1.5799	1.4924	0.2800
Newfane	1,647,566	1,342,249	769,528	2.1165	1.8554	0.5137
Putney	1,697,368	1,089,212	1,032,258	1.3608	1.2495	0.4900
Rockingham	2,064,676	3,007,021	3,214,996	1.0538	1.0416	0.6515
<i>Bellows Falls Vill</i>	0	0	1,498,342	0	0	0.5300
<i>Saxton River Village</i>	0	0	37,700	0	0	0.1150
Somerset	448	55,317	37,545	0.4920	0.7458	0.5000
Stratton	349,505	11,904,303	379,102	2.0664	2.2433	0.0668
Townshend	926,863	999,460	710,766	2.2012	2.0145	0.7800
Vernon	1,197,712	570,262	1,834,191	1.4727	1.3986	0.4579
Wardsboro	546,665	1,323,691	653,796	1.5716	1.5863	0.5530
Westminster	2,160,973	1,172,579	1,340,879	1.5151	1.3846	0.5916
<i>Westminster FD #3</i>	0	0	236,277	0	0	0.1042
Whitingham	1,115,424	1,741,492	1,070,511	1.8684	1.5290	0.6150
Wilmington	1,879,981	6,373,317	2,967,021	2.5378	2.2578	0.8337
Windham	347,077	734,420	372,150	1.2789	1.3319	0.4523
<b>County Totals</b>	<b>31,407,396</b>	<b>58,846,270</b>	<b>33,332,346</b>			

## 2006 Taxes and Tax Rates

Windsor						
Town Name	Education Homestead Taxes	Education Non-Residential Taxes	Municipal / Local Agr. Taxes	Education Homestead Tax Rate	Education Non-Residential Tax Rate	Municipal / Local Agr. Tax Rate
Andover	565,533	951,227	379,943	1.8616	1.9496	0.4800
Baltimore	118,047	47,487	124,007	1.5930	1.6334	1.2019
Barnard	1,283,443	2,121,754	662,659	1.6904	1.7120	0.3317
Bethel	1,174,467	937,034	1,168,886	2.0529	1.9415	1.1100
Bridgewater	826,393	1,307,959	580,003	1.8866	2.0242	0.5220
Cavendish	866,442	1,665,465	748,504	1.1384	1.1002	0.3296
<i>Cavendish FD #1</i>	0	0	65,798	0	0	0.0551
<i>Cavendish FD #2</i>	0	0	29,735	0	0	0.0276
Chester	2,137,895	2,141,672	2,035,710	2.0735	2.1868	1.0166
Hartford	7,049,722	10,487,972	8,558,447	1.8759	2.1429	0.9923
Hartland	3,201,926	1,707,353	1,355,057	1.2104	1.1659	0.3300
Ludlow	2,347,678	17,084,997	2,919,070	1.3575	1.3279	0.2000
<i>Ludlow Village</i>	0	0	263,086	0	0	0.1725
Norwich	6,365,896	2,857,966	3,085,969	1.4832	1.3168	0.4790
Plymouth	666,495	2,978,148	751,872	1.7187	1.6352	0.3400
Pomfret	1,507,607	1,543,958	652,392	2.1979	2.1145	0.4586
Reading	802,089	867,120	346,181	1.6428	1.4683	0.3185
Rochester	781,483	998,178	677,339	1.6115	1.4807	0.5873
Royalton	1,168,860	1,279,592	1,087,086	1.6789	2.0262	0.8180
Sharon	996,943	661,409	641,022	1.5287	1.6418	0.6076
Springfield	3,976,824	2,668,892	6,356,385	1.9750	1.9454	1.7850
Stockbridge	466,523	806,022	438,562	1.1646	1.2379	0.4170
Weathersfield	2,100,414	1,133,199	1,441,930	2.1400	2.1499	0.9498
<i>Perkinsville Village</i>	0	0	4,271	0	0	0.0790
West Windsor	1,299,350	1,914,727	608,644	0.8935	1.0039	0.1800
Weston	719,432	1,688,347	536,911	1.1132	1.3469	0.2828
Windsor	1,569,192	1,095,587	2,184,010	1.7488	1.7769	1.4443
Woodstock	4,286,093	5,728,875	2,447,335	1.2493	1.1940	0.3000
<i>Woodstock Village</i>	0	0	374,012	0	0	0.1450
<i>Woodstock Police Dis</i>	0	0	178,305	0	0	0.0320
<b>County Totals</b>	<b>46,278,748</b>	<b>64,674,938</b>	<b>40,703,130</b>			

**STATE TOTALS                      422,992,321      456,268,519      329,465,467**

## **2006 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. Due to the extension for filing homestead declarations to November 30<sup>th</sup>, PVR only calculates an estimated rate for the education taxes.

## 2006 Effective Tax Rates

### Addison

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Addison	1.3273	1.3315	0	0.3085
Bridport	1.3795	1.3262	0.0031	0.3329
Bristol	1.3276	1.3441	0	0.5444
Cornwall	1.4789	1.3508	0	0.3784
Ferrisburgh	1.3041	1.3042	0	0.2421
Goshen	1.2959	1.2486	0	0.5603
Granville	0.9812	1.2080	0	0.4118
Hancock	1.1083	1.3312	0	0.7273
Leicester	1.1267	1.1992	0	0.2823
Lincoln	1.2644	1.2531	0	0.3674
Middlebury	1.4935	1.3369	0	0.7451
Monkton	1.3699	1.3371	0	0.3759
New Haven	1.3319	1.3377	0	0.4798
Orwell	1.0677	1.2919	0	0.4559
Panton	1.2919	1.3588	0	0.3518
Ripton	1.4241	1.3048	0.0075	0.2994
Salisbury	1.4523	1.3038	0	0.1992
Shoreham	1.3262	1.1957	0	0.5002
Starksboro	1.4026	1.3590	0	0.3990
Vergennes	1.1606	1.2488	0	0.6005
Waltham	1.3547	1.4095	0	0.3576
Weybridge	1.3910	1.3027	0	0.4049
Whiting	1.2725	1.3189	0	0.7370

## 2006 Effective Tax Rates

### Bennington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Arlington	1.3313	1.2625	0.0020	0.2803
Bennington	1.1713	1.3182	0	0.7510
Dorset	1.3528	1.2699	0.0020	0.1590
Glastenbury	0.9495	1.4384	0	0.3983
Landgrove	0.9349	1.0109	0	0.2293
Manchester	1.3053	1.3040	0.0028	0.1767
North Bennington	1.4861	1.4756	0	0.7464
Peru	1.2098	1.2257	0	0.1929
Pownal	1.1350	1.3351	0	0.5157
Readsboro	0.8869	1.3441	0.0065	0.9732
Rupert	1.0642	1.1897	0.0003	0.3570
Sandgate	1.3747	1.3022	0	0.3555
Searsburg	0.9072	1.3758	0	0.5961
Shaftsbury	1.1810	1.2876	0.0004	0.3191
Shaftsbury ID	1.3016	1.2923	0.0004	0.3215
Stamford	1.0311	1.3782	0	0.5501
Sunderland	1.2351	1.2984	0.0018	0.2831
Winhall	1.1895	1.2875	0	0.1868
Woodford	0.9855	1.3307	0	0.0388

## 2006 Effective Tax Rates

### Caledonia

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barnet	1.3019	1.3003	0.0018	0.4414
Burke	1.0184	1.1482	0	0.3667
Danville	1.0456	1.1671	0	0.4818
Groton	1.2222	1.2553	0	0.4518
Hardwick	1.3486	1.3534	0.0056	0.9554
Kirby	1.1861	1.2220	0	0.3710
Lyndon	1.1940	1.3318	0	0.5906
Newark	1.0400	1.2948	0	0.5164
Peacham	1.1437	1.1939	0	0.4848
Ryegate	1.3619	1.3990	0	0.4017
Sheffield	1.1207	1.2689	0	0.5676
St. Johnsbury	1.1918	1.3208	0	0.7571
Stannard	1.4771	1.4204	0	0.8292
Sutton	1.1052	1.2056	0	0.4745
Walden	1.0509	1.3002	0	0.5390
Waterford	1.3050	1.3097	0	0.3570
Wheelock	1.1665	1.3204	0	0.5460



## 2006 Effective Tax Rates

### Chittenden

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bolton	1.2184	1.2320	0	0.4911
Buels Gore	0.9225	1.3985	0	1.1622
Burlington	0.9761	1.2818	0	0.6598
Charlotte	1.4047	1.3170	0	0.2016
Colchester	1.1048	1.3325	0	0.5493
Essex Jct.	1.4096	1.3130	0.0028	0.3042
Essex Town	1.3662	1.3138	0.0028	0.3497
Hinesburg	1.3852	1.2991	0	0.3805
Huntington	1.2299	1.3182	0	0.6010
Jericho	1.2360	1.3175	0.0096	0.3614
Jericho ID	1.1945	1.3186	0.0095	0.3604
Milton	1.0643	1.2578	0	0.3801
Richmond	1.1676	1.2849	0	0.4778
Shelburne	1.3562	1.3307	0	0.3909
South Burlington	1.3969	1.4112	0	0.4184
St. George	1.0250	1.2826	0	0.1830
Underhill	1.1857	1.3105	0.0279	0.4355
Underhill ID	1.1849	1.3088	0.0278	0.4342
Westford	1.2986	1.3405	0.0025	0.4879
Williston	1.3112	1.3063	0.0004	0.1365
Winooski	1.0959	1.2540	0	0.7622

## 2006 Effective Tax Rates

### Essex

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Averill	0.5619	0.8510	0	0.3420
Averys Gore	N/A	1.3265	0	0.4169
Bloomfield	0.9066	1.3741	0	0.4064
Brighton	0.9530	1.2301	0	0.5797
Brunswick	0.8994	1.3633	0	0.2534
Canaan	1.0447	1.2487	0	0.7324
Concord	1.1362	1.2375	0	0.4875
East Haven	1.0580	1.1331	0	0.5594
Ferdinand	0.6966	1.0559	0	0.0899
Granby	0.9762	1.3097	0	0.3881
Guildhall	0.8056	1.2212	0	0.6354
Lemington	1.1957	1.1662	0	0.2414
Lewis	N/A	1.3442	0	0.3406
Lunenburg	1.2046	1.3765	0	0.6784
Maidstone	1.4004	1.3320	0	0.1676
Norton	0.8073	1.1449	0	0.3299
Victory	1.2266	1.2935	0	0.2260
Warners Grant	N/A	1.1343	0	0.3134
Warren Gore	0.5259	0.7973	0	0.2793

## 2006 Effective Tax Rates

### Franklin

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bakersfield	1.2027	1.2929	0	0.3207
Berkshire	1.0810	1.2953	0	0.4829
Enosburg	1.2731	1.3125	0.0011	0.4634
Fairfax	1.1739	1.3469	0	0.3399
Fairfield	1.0625	1.2387	0	0.5469
Fletcher	1.1987	1.2772	0	0.4944
Franklin	1.0534	1.3065	0	0.3292
Georgia	1.2014	1.3658	0.0004	0.2334
Highgate	1.0921	1.2871	0	0.2014
Montgomery	1.0311	1.2570	0	0.3142
Richford	1.0299	1.2071	0	0.7227
Sheldon	1.1102	1.3521	0	0.3074
St. Albans City	1.1590	1.3193	0	0.6885
St. Albans Town	1.1536	1.3134	0.0065	0.2616
Swanton	1.1021	1.3020	0	0.2318

**2006 Effective Tax Rates****Grand Isle**

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Alburgh	1.1295	1.2553	0.0010	0.4362
Grand Isle	1.3655	1.3426	0	0.2725
Isle LaMotte	1.3691	1.2658	0.0099	0.4167
North Hero	1.3956	1.3223	0	0.2576
South Hero	1.2657	1.3367	0	0.2499

## 2006 Effective Tax Rates

### Lamoille

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Belvidere	1.2892	1.1714	0	0.2884
Cambridge	1.5066	1.3449	0	0.3062
Eden	1.3837	1.2309	0	0.5110
Elmore	0.9213	1.3425	0	0.3187
Hyde Park	1.2997	1.3040	0	0.6249
Johnson	1.2770	1.3320	0	0.6083
Morristown	0.9887	1.2191	0	0.5927
Stowe	1.2612	1.2904	0.0047	0.3158
Waterville	1.2299	1.3239	0	0.3721
Wolcott	1.0824	1.2714	0	0.6003

## 2006 Effective Tax Rates

### Orange

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bradford	1.1868	1.2157	0	0.4653
Braintree	1.2529	1.2327	0	0.5406
Brookfield	1.2637	1.2453	0	0.3674
Chelsea	1.2503	1.3177	0	0.4705
Corinth	1.1990	1.2747	0.0043	0.5103
Fairlee	1.3350	1.3836	0	0.3339
Newbury	1.3347	1.3554	0	0.4347
Orange	1.1266	1.2836	0	0.4628
Randolph	1.2032	1.2058	0	0.6937
Strafford	1.1882	1.2341	0	0.5182
Thetford	1.4590	1.3337	0	0.4155
Topsham	1.2022	1.2783	0	0.4465
Tunbridge	1.0569	1.2971	0	0.4846
Vershire	1.3860	1.2400	0	0.6405
Washington	0.9591	1.1772	0	0.5288
Wells River	1.2775	1.3124	0	0.4594
West Fairlee	1.4929	1.3354	0	0.3693
Williamstown	1.1916	1.3132	0	0.6152

## 2006 Effective Tax Rates

### Orleans

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Albany	1.1787	1.3017	0	0.3524
Barton	1.2628	1.3239	0	0.4301
Brownington	1.2328	1.3359	0	0.7028
Charleston	1.0525	1.2074	0	0.5147
Coventry	1.0725	1.3194	0	0.0000
Craftsbury	1.4145	1.3477	0	0.4738
Derby	1.1483	1.3791	0.0039	0.3439
Glover	1.2685	1.2001	0	0.3592
Greensboro	1.2112	1.2448	0	0.4294
Holland	1.0825	1.2375	0	0.4482
Irasburg	0.9548	1.1144	0	0.3933
Jay	1.3413	1.3918	0	0.3235
Lowell	0.9759	1.2723	0	0.6252
Morgan	0.9865	1.1737	0	0.1488
Newport City	1.2193	1.3558	0.0015	0.9364
Newport Town	1.1352	1.2999	0	0.3951
Orleans ID	1.3995	1.3378	0	0.4303
Troy	1.0390	1.2847	0.0008	0.3278
Westfield	1.0724	1.2280	0	0.4355
Westmore	0.8345	1.1853	0	0.4068

## 2006 Effective Tax Rates

### Rutland

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Benson	1.1446	1.3474	0	0.6074
Brandon	1.2410	1.2475	0.0009	0.6837
Castleton	1.1475	1.2697	0.0022	0.3238
Chittenden	1.2439	1.3443	0	0.4415
Clarendon	1.3864	1.2733	0.0031	0.4047
Danby	0.7989	1.2110	0	0.5588
Fair Haven	1.3022	1.3602	0	0.9253
Hubbardton	0.8801	1.0855	0	0.5947
Ira	1.1050	1.3908	0	0.3160
Killington	1.5930	1.3685	0	0.2143
Mendon	1.2818	1.3601	0	0.3454
Middletown Springs	1.4831	1.3509	0	0.5306
Mount Holly	1.2926	1.2555	0.0011	0.2782
Mount Tabor	0.8843	1.3406	0	0.2959
Pawlet	1.2110	1.3468	0.0080	0.3118
Pittsfield	1.1127	1.2414	0	0.2672
Pittsford	1.3898	1.3430	0	0.4367
Poultney	1.4120	1.3350	0	0.4042
Proctor	1.5036	1.3317	0	0.8422
Rutland City	1.0994	1.3498	0	1.1314
Rutland Town	1.3202	1.2582	0.0012	0.2546
Shrewsbury	1.1924	1.3343	0	0.4200
Sudbury	1.3878	1.3361	0	0.4196
Tinmouth	1.0771	1.1252	0	0.4500
Wallingford	1.3916	1.3344	0.0039	0.2634
Wells	1.1354	1.3552	0	0.2554
West Haven	1.3626	1.3722	0	0.7044
West Rutland	1.2085	1.3055	0	0.7360



## 2006 Effective Tax Rates

### Washington

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Barre City	0.9727	1.3239	0.0050	1.2955
Barre Town	1.0236	1.3368	0	0.7671
Berlin	1.2816	1.3309	0	0.4353
Cabot	1.3205	1.2576	0	0.4506
Calais	1.3295	1.3088	0	0.4438
Duxbury	1.1565	1.2414	0	0.4188
East Montpelier	1.2785	1.2722	0	0.6162
Fayston	1.3429	1.2879	0	0.1850
Marshfield	1.0312	1.2363	0	0.4531
Middlesex	1.3486	1.3161	0	0.3953
Montpelier	1.1617	1.2314	0	0.9625
Moretown	1.3984	1.3782	0	0.2832
Northfield	1.2909	1.3206	0.0081	0.6819
Plainfield	1.0720	1.2853	0	0.5930
Roxbury	1.2347	1.2721	0	0.6405
Waitsfield	1.3111	1.3666	0	0.3399
Warren	1.2033	1.2415	0	0.2065
Waterbury	1.2190	1.3341	0	0.3009
Woodbury	1.2708	1.3085	0	0.3796
Worcester	1.3074	1.2906	0	0.4637

## 2006 Effective Tax Rates

### Windham

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Athens	1.2510	1.3557	0	0.9916
Brattleboro	1.4673	1.2784	0.0019	1.0043
Brookline	1.3951	1.4635	0	0.3190
Dover	1.1697	1.2990	0	0.2057
Dummerston	1.7409	1.3202	0.0042	0.2187
Grafton	1.3800	1.3109	0	0.4218
Guilford	1.4231	1.2982	0.0012	0.3895
Halifax	1.1653	1.2567	0.0045	0.5462
Jamaica	1.3404	1.3302	0.0014	0.2980
Londonderry	1.4935	1.3993	0	0.2243
Marlboro	1.4152	1.3369	0	0.2508
Newfane	1.4696	1.2882	0	0.3566
Putney	1.4079	1.2926	0.0061	0.5006
Rockingham	1.3433	1.3278	0.0019	0.8240
Somerset	0.9465	1.4323	0	0.9601
Stratton	1.2428	1.3497	0.0028	0.0373
Townshend	1.3520	1.2374	0.0061	0.4725
Vernon	1.0121	0.9614	0	0.3496
Wardsboro	1.2091	1.2203	0	0.4254
Westminster	1.4827	1.3548	0.0029	0.5760
Whitingham	1.5737	1.2879	0	0.5182
Wilmington	1.4341	1.2761	0.0009	0.4700
Windham	1.3091	1.3632	0	0.4629

## 2006 Effective Tax Rates

### Windsor

Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Andover	1.2346	1.2929	0	0.3183
Baltimore	1.3465	1.3805	0	1.0159
Barnard	1.2821	1.2985	0	0.2516
Bethel	1.3170	1.2455	0	0.7116
Bridgewater	1.2012	1.2887	0.0026	0.3328
Cavendish	1.2199	1.1791	0.0075	0.3456
Chester	1.2677	1.3372	0	0.6210
Hartford	1.1645	1.3300	0.0004	0.6151
Hartland	1.2683	1.2219	0	0.3458
Ludlow	1.3631	1.3335	0	0.2009
Norwich	1.5539	1.3799	0.0016	0.5003
Plymouth	1.3578	1.2914	0	0.2685
Pomfret	1.3632	1.3116	0	0.2844
Reading	1.3997	1.2511	0	0.2717
Rochester	1.4489	1.3313	0	0.5278
Royalton	1.0255	1.2378	0	0.4995
Sharon	1.1774	1.2642	0	0.4679
Springfield	1.1927	1.1749	0	1.0997
Stockbridge	1.2372	1.3151	0	0.4430
Weathersfield	1.2766	1.2825	0.0018	0.5665
West Windsor	1.0329	1.1604	0	0.2081
Weston	1.1331	1.3711	0.0007	0.2872
Windsor	1.2223	1.2418	0.0030	1.0057
Woodstock	1.3238	1.2651	0.0106	0.3074

**2006 Total Estimated Effective Tax Rates for Homestead Properties  
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties	Town Name	Total Est Effective Tax Rate for Homestead Properties
Warners Grant	0.3134	Ira	1.4210
Lewis	0.3406	Rupert	1.4215
Averys Gore	0.4169	St. Albans Town	1.4217
Ferdinand	0.7865	Georgia	1.4352
Warren Gore	0.8052	Lemington	1.4371
Averill	0.9039	Guildhall	1.4410
Woodford	1.0243	Milton	1.4444
Coventry	1.0725	Williston	1.4481
Morgan	1.1353	Victory	1.4526
Norton	1.1372	Castleton	1.4735
Brunswick	1.1528	Hubbardton	1.4748
Landgrove	1.1642	Marshfield	1.4843
Mount Tabor	1.1802	Manchester	1.4848
St. George	1.2080	Washington	1.4879
Elmore	1.2400	Derby	1.4961
West Windsor	1.2410	Shaftsbury	1.5005
Westmore	1.2413	Searsburg	1.5033
Stratton	1.2829	Westfield	1.5079
Highgate	1.2935	Fairfax	1.5138
Bloomfield	1.3130	Dorset	1.5138
Swanton	1.3339	South Hero	1.5156
Montgomery	1.3453	Waterbury	1.5199
Glastenbury	1.3478	Sunderland	1.5200
Irasburg	1.3481	Bakersfield	1.5234
Danby	1.3577	Orwell	1.5236
Vernon	1.3617	Royalton	1.5250
Granby	1.3643	Tinmouth	1.5271
Troy	1.3676	Danville	1.5274
Dover	1.3754	Fayston	1.5279
Winhall	1.3763	Newport Town	1.5303
Pittsfield	1.3799	Holland	1.5307
Franklin	1.3826	Pawlet	1.5308
Burke	1.3851	Albany	1.5311
Wells	1.3908	Brighton	1.5327
Granville	1.3930	Barnard	1.5337
Peru	1.4027	Bridgewater	1.5366
Leicester	1.4090	Tunbridge	1.5415
Warren	1.4098	Ferrisburgh	1.5462
Sheldon	1.4176	Andover	1.5529
Weston	1.4210	Newark	1.5564

**2006 Total Estimated Effective Tax Rates for Homestead Properties  
Listed Low to High**

Total Est Effective Tax Rate for Homestead Properties		Total Est Effective Tax Rate for Homestead Properties	
Town Name		Town Name	
Kirby	1.5571	Greensboro	1.6406
Berkshire	1.5639	Woodstock	1.6418
Ludlow	1.5640	Panton	1.6437
Jericho ID	1.5644	Sharon	1.6453
Alburgh	1.5667	Richmond	1.6454
Charleston	1.5672	Underhill ID	1.6469
Maidstone	1.5680	Pomfret	1.6476
Mount Holly	1.5719	Topsham	1.6487
Cavendish	1.5730	Underhill	1.6491
Duxbury	1.5753	Woodbury	1.6504
Rutland Town	1.5760	Pownal	1.6507
Belvidere	1.5776	Waitsfield	1.6510
Sutton	1.5797	Salisbury	1.6515
Stamford	1.5812	Bradford	1.6521
Morristown	1.5814	North Hero	1.6532
Stowe	1.5817	Colchester	1.6541
Orange	1.5894	Wallingford	1.6589
Walden	1.5899	Waterford	1.6620
Lowell	1.6011	Jay	1.6648
Waterville	1.6020	Plainfield	1.6650
Charlotte	1.6063	Marlboro	1.6660
Jericho	1.6070	Fairlee	1.6689
Fairfield	1.6094	Reading	1.6714
Shrewsbury	1.6124	Groton	1.6740
Arlington	1.6136	Stockbridge	1.6802
Hartland	1.6141	Moretown	1.6816
East Haven	1.6174	Wolcott	1.6827
Shaftsbury ID	1.6235	Chittenden	1.6854
Concord	1.6237	Sheffield	1.6883
Plymouth	1.6263	Barton	1.6929
Mendon	1.6272	Fletcher	1.6931
Glover	1.6277	Strafford	1.7064
Peacham	1.6285	Bolton	1.7095
Brookfield	1.6311	Waltham	1.7123
Lincoln	1.6318	Wheelock	1.7125
Wardsboro	1.6345	Corinth	1.7136
Addison	1.6358	Brookline	1.7141
Burlington	1.6359	Bridport	1.7155
Grand Isle	1.6380	Halifax	1.7160
Jamaica	1.6398	Essex Jct.	1.7166

**2006 Total Estimated Effective Tax Rates for Homestead Properties  
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties	Town Name	Total Est Effective Tax Rate for Homestead Properties
Berlin	1.7169	Poultney	1.8162
Londonderry	1.7178	Newfane	1.8262
Essex Town	1.7187	Shoreham	1.8264
Chelsea	1.7208	Pittsford	1.8265
Sandgate	1.7302	Orleans ID	1.8298
Ripton	1.7310	Townshend	1.8306
Wells River	1.7369	Huntington	1.8309
Enosburg	1.7376	Hancock	1.8356
Middlesex	1.7439	Weathersfield	1.8449
Barnet	1.7451	St. Albans City	1.8475
Monkton	1.7458	Goshen	1.8562
Shelburne	1.7471	Cornwall	1.8573
Benson	1.7520	Winooski	1.8581
Richford	1.7526	West Fairlee	1.8622
Vergennes	1.7611	Readsboro	1.8666
Ryegate	1.7636	Bristol	1.8720
Hinesburg	1.7657	Thetford	1.8745
Newbury	1.7694	Roxbury	1.8752
Worcester	1.7711	Lunenburg	1.8830
Cabot	1.7711	Johnson	1.8853
Windham	1.7720	Craftsbury	1.8883
Calais	1.7733	Chester	1.8887
Canaan	1.7771	Eden	1.8947
Hartford	1.7800	East Montpelier	1.8947
Lyndon	1.7846	Randolph	1.8969
Westford	1.7890	Wilmington	1.9050
Barre Town	1.7907	Somerset	1.9066
Braintree	1.7935	Putney	1.9146
Clarendon	1.7942	Bennington	1.9223
Isle LaMotte	1.7957	Hyde Park	1.9246
Weybridge	1.7959	Brandon	1.9256
Starksboro	1.8016	Brownington	1.9356
Grafton	1.8018	West Rutland	1.9445
Williamstown	1.8068	St. Johnsbury	1.9489
Killington	1.8073	Dummerston	1.9638
Sudbury	1.8074	Rochester	1.9767
New Haven	1.8117	Northfield	1.9809
Cambridge	1.8128	Whiting	2.0095
Guilford	1.8138	Middletown Springs	2.0137
South Burlington	1.8153	Vershire	2.0265

**2006 Total Estimated Effective Tax Rates for Homestead Properties  
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Homestead Properties
Bethel	2.0286
Norwich	2.0558
Westminster	2.0616
West Haven	2.0670
Buells Gore	2.0847
Whitingham	2.0919
Montpelier	2.1242
Newport City	2.1572
Rockingham	2.1692
Fair Haven	2.2275
Rutland City	2.2308
Windsor	2.2310
North Bennington	2.2325
Middlebury	2.2386
Athens	2.2426
Barre City	2.2732
Springfield	2.2924
Stannard	2.3063
Hardwick	2.3096
Proctor	2.3458
Baltimore	2.3624
Brattleboro	2.4735

**2006 Total Estimated Effective Tax Rates for Non-Residential Properties  
Listed Low to High**

Total Est Effective Tax Rate for Non-Residential Properties		Total Est Effective Tax Rate for Non-Residential Properties	
Town Name		Town Name	
Warren Gore	1.0766	Ferrisburgh	1.5463
Ferdinand	1.1458	Rupert	1.5470
Averill	1.1930	Barnard	1.5501
Landgrove	1.2402	Glover	1.5593
Vernon	1.3110	Plymouth	1.5599
Coventry	1.3194	Hartland	1.5677
Morgan	1.3225	Montgomery	1.5712
West Windsor	1.3685	Tinmouth	1.5752
Woodford	1.3695	North Hero	1.5799
Stratton	1.3898	St. Albans Town	1.5815
Lemington	1.4076	Killington	1.5828
Peru	1.4186	Woodstock	1.5831
Dorset	1.4309	Sunderland	1.5833
Williston	1.4432	South Hero	1.5866
Warners Grant	1.4477	Marlboro	1.5877
Warren	1.4480	Westmore	1.5921
Belvidere	1.4598	Kirby	1.5930
St. George	1.4656	Castleton	1.5957
Fayston	1.4729	Pomfret	1.5960
Winhall	1.4743	Georgia	1.5996
Norton	1.4748	Wallingford	1.6017
Leicester	1.4815	Shaftsbury	1.6071
Manchester	1.4835	Wells	1.6106
Highgate	1.4885	Stowe	1.6109
Maidstone	1.4996	Andover	1.6112
Salisbury	1.5030	Ripton	1.6117
Dover	1.5047	Brookfield	1.6127
Irasburg	1.5077	Troy	1.6133
Pittsfield	1.5086	Bakersfield	1.6136
Rutland Town	1.5140	Shaftsbury ID	1.6142
Burke	1.5149	Grand Isle	1.6151
Charlotte	1.5186	Brunswick	1.6167
Victory	1.5195	Granville	1.6198
Reading	1.5228	Essex Jct.	1.6200
Cavendish	1.5322	Lincoln	1.6205
Swanton	1.5338	Londonderry	1.6236
Ludlow	1.5344	Bridgewater	1.6241
Mount Holly	1.5348	Jamaica	1.6296
Dummerston	1.5431	Waterbury	1.6350
Arlington	1.5448	Franklin	1.6357



**2006 Total Estimated Effective Tax Rates for Non-Residential Properties  
Listed Low to High**

Total Est Effective Tax Rate for Non-Residential Properties		Total Est Effective Tax Rate for Non-Residential Properties	
Town Name		Town Name	
Mount Tabor	1.6365	Granby	1.6978
Milton	1.6379	West Fairlee	1.7047
Addison	1.6400	Mendon	1.7055
Newfane	1.6448	Washington	1.7060
Wardsboro	1.6457	Waitsfield	1.7065
Danville	1.6489	Ira	1.7068
Cambridge	1.6511	Groton	1.7071
Albany	1.6541	Weybridge	1.7076
Sandgate	1.6577	Cabot	1.7082
Weston	1.6590	Panton	1.7106
Sheldon	1.6595	Middlesex	1.7114
Duxbury	1.6602	Monkton	1.7130
Elmore	1.6612	Jay	1.7153
Moretown	1.6614	Townshend	1.7160
Bridport	1.6622	Fairlee	1.7175
Westfield	1.6635	Shelburne	1.7216
Essex Town	1.6663	Charleston	1.7221
Pawlet	1.6666	Bolton	1.7231
Waterford	1.6667	Topsham	1.7248
Greensboro	1.6742	Concord	1.7250
Peacham	1.6787	Derby	1.7269
Hinesburg	1.6796	Cornwall	1.7292
Sutton	1.6801	Sharon	1.7321
Hubbardton	1.6802	Grafton	1.7327
Bradford	1.6810	Royalton	1.7373
Clarendon	1.6811	Poultney	1.7392
Lewis	1.6848	Eden	1.7419
Holland	1.6857	Averys Gore	1.7434
Fairfax	1.6868	Barnet	1.7435
Woodbury	1.6881	Orange	1.7464
Jericho	1.6885	Wilmington	1.7470
Jericho ID	1.6885	Orwell	1.7478
Guilford	1.6889	Thetford	1.7492
Marshfield	1.6894	Strafford	1.7523
Isle LaMotte	1.6924	Calais	1.7526
East Haven	1.6925	Barton	1.7540
Alburgh	1.6925	Shrewsbury	1.7543
Newport Town	1.6950	Worcester	1.7543
Shoreham	1.6959	Sudbury	1.7557
Waterville	1.6960	Starksboro	1.7580

**2006 Total Estimated Effective Tax Rates for Non-Residential Properties  
Listed Low to High**

Total Est Effective Tax Rate for Non-Residential Properties		Total Est Effective Tax Rate for Non-Residential Properties	
Town Name		Town Name	
Stockbridge	1.7581	Pownal	1.8508
Richmond	1.7627	Guildhall	1.8566
Berlin	1.7662	Rochester	1.8591
Waltham	1.7671	Wheelock	1.8664
Orleans ID	1.7681	Wolcott	1.8717
Danby	1.7698	Plainfield	1.8783
Underhill ID	1.7708	Vershire	1.8805
Fletcher	1.7716	Middletown Springs	1.8815
Wells River	1.7718	Norwich	1.8818
Braintree	1.7733	Colchester	1.8818
Underhill	1.7739	East Montpelier	1.8884
Enosburg	1.7770	Bristol	1.8885
Berkshire	1.7782	Lowell	1.8975
Pittsford	1.7797	Randolph	1.8995
Bloomfield	1.7805	Roxbury	1.9126
Tunbridge	1.7817	Huntington	1.9192
Brookline	1.7825	Lyndon	1.9224
Fairfield	1.7856	Stamford	1.9283
Chittenden	1.7858	Williamstown	1.9284
Chelsea	1.7882	Hyde Park	1.9289
Corinth	1.7893	Richford	1.9298
Newbury	1.7901	Brandon	1.9321
Putney	1.7993	Westminster	1.9337
Ryegate	1.8007	Johnson	1.9403
Whitingham	1.8061	Burlington	1.9416
Halifax	1.8074	Hartford	1.9455
Goshen	1.8089	Benson	1.9548
Brighton	1.8098	Bethel	1.9571
Newark	1.8112	Chester	1.9582
Morristown	1.8118	Searsburg	1.9719
New Haven	1.8175	Canaan	1.9811
Craftsbury	1.8215	St. Albans City	2.0078
Windham	1.8261	Northfield	2.0106
South Burlington	1.8296	Winooski	2.0162
Westford	1.8309	Brownington	2.0387
Sheffield	1.8365	West Rutland	2.0415
Glastenbury	1.8367	Lunenburg	2.0549
Walden	1.8392	Whiting	2.0559
Vergennes	1.8493	Hancock	2.0585
Weathersfield	1.8508	Bennington	2.0692

**2006 Total Estimated Effective Tax Rates for Non-Residential Properties  
Listed Low to High**

Town Name	Total Est Effective Tax Rate for Non-Residential Properties
West Haven	2.0766
St. Johnsbury	2.0779
Middlebury	2.0820
Barre Town	2.1039
Rockingham	2.1537
Proctor	2.1739
Montpelier	2.1939
North Bennington	2.2220
Stannard	2.2496
Windsor	2.2505
Springfield	2.2746
Brattleboro	2.2846
Fair Haven	2.2855
Newport City	2.2937
Hardwick	2.3144
Readsboro	2.3238
Athens	2.3473
Somerset	2.3924
Baltimore	2.3964
Rutland City	2.4812
Buels Gore	2.5607
Barre City	2.6244



## Glossary Of Assessment Terms

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

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

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

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

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

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

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

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

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

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

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

**Common Level of Appraisal (CLA)** - In Vermont law, "the ratio of the aggregate value of local education property tax grand list to the aggregate value of the equalized education property tax grand list." 32 VSA, section 5401(3).

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

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

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

**Education Grand List** - see Grand List

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

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

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

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

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

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

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

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

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

**Mean** - The result of adding all the values and dividing by the number of values. For instance, the mean of 3, 5 and 10 is 6. ( $3+5+10 = 18$ ;  $18/3 = 6$ .) Also called the arithmetic mean or

the average.

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

**Municipal Grand List** - see Grand List

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

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

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

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

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

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

**Regressivity Index** - See price-related differential.

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



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

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

**Use Class** - The classification of properties into groups based on their use. For example, residential, commercial, utility etc. All properties in Vermont are grouped into 15 categories.

In conducting the equalization study, listed value to sale price ratios are calculated at the lowest level of aggregation that achieves a reliable ratio (see also reliable ratio). If a reliable ratio can not be achieved at the category level, then the next higher level of aggregation (class) is used. If a reliable ratio is not achieved at this level, then the townwide ratio is used for equalization.

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

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

**Weighted Mean** - See Aggregate Ratio.





