

When to Apply the Property Transfer Tax and Clean Water Surcharge

Type of Property	Value Taxed	0.5% Property Transfer Tax	1.25% Property Transfer Tax	0.2% Clean Water Surcharge
Not Principal Residence	All		✓	✓
Principal Residence	\$0 - \$100,000	✓		
	Marginal Value > \$100,000		✓	✓
Principal Residence purchased with VHFA, VCTF, or USDA Assistance	\$0 - \$110,000			
	\$110,000 - \$200,000		✓	
	Marginal Value > \$200,000		✓	✓



Disclaimer: The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

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