

## 2008 Combined School And Municipal Effective Property Tax Rates

The following table lists the effective total homestead and nonresidential property tax rates per \$100 of valuation for 2008 for each city and town in Vermont. The table shows the combined school and municipal tax rates.

As a result of Act 68, which took effect in 2004, Vermont now has two school property tax rates in each town: a "homestead" rate, which applies to primary homes and the lots they sit on, of whatever size, and a "nonresidential" rate, which applies to all other properties, including land and vacation homes.

The homestead rates vary by town, depending on the level of school spending in that town, but were lower than the nonresidential rate in the majority of school districts in 2008. The nonresidential rates are not directly affected by local spending, and in theory are the same in all towns.

The rates here for each category combine the relevant school rate with the town municipal rate, which is the same for all properties in a town.

In fact, primary homes (and up to two acres) owned by Vermonters with household incomes below \$90,000 (plus some with incomes up to \$106,000) were not taxed in 2008 at the homestead school rates because of the "income sensitivity" provisions in state law.

All tax rates shown are "effective" tax rates, which means they are calculated as if all properties in that town were assessed at 100% of fair market value. These "effective" tax rates are different from the actual rates shown on tax bills, but are the best available way to compare tax rates between towns.

The 2008 figures for effective property tax rates published here are based on the 2009 Annual Report of the Tax Department's Division of Property Valuation and Review.

To approximate a 2008 annual property tax bill, take the fair market value of a property, divide by 100, and multiply by the appropriate 2008 total property tax rate from that town. ■

Town	Homestead Property	Nonres. Property	Town	Homestead Property	Nonres. Property	Town	Homestead Property	Nonres. Property
<b>ADDISON COUNTY</b>			Rupert.....	1.32	1.49	Essex Town.....	1.73	1.70
Addison.....	1.59	1.53	Sandgate.....	1.95	1.78	Hinesburg.....	1.77	1.75
Bridport.....	1.79	1.73	Searsburg.....	1.40	1.78	Huntington.....	1.77	1.86
Bristol.....	1.61	1.72	Shaftsbury.....	1.51	1.58	Jericho.....	1.56	1.69
Cornwall.....	1.67	1.62	Shaftsbury ID.....	1.56	1.59	Jericho ID.....	1.57	1.70
Ferrisburgh.....	1.45	1.54	Stamford.....	1.29	1.72	Milton.....	1.52	1.70
Goshen.....	1.74	2.02	Sunderland.....	1.68	1.63	Richmond.....	1.66	1.82
Granville.....	1.80	1.67	Winhall.....	1.68	1.64	Shelburne.....	1.47	1.53
Hancock.....	1.40	1.49	Woodford.....	0.91	1.23	S. Burlington.....	1.64	1.64
Leicester.....	1.36	1.40	<b>CALEDONIA COUNTY</b>			St. George.....	1.36	1.54
Lincoln.....	1.64	1.77	Barnet.....	1.73	1.76	Underhill.....	1.56	1.69
Middlebury.....	2.05	1.96	Burke.....	1.51	1.62	Underhill ID.....	1.57	1.70
Monkton.....	1.63	1.70	Danville.....	1.61	1.70	Westford.....	1.60	1.76
New Haven.....	1.62	1.67	Groton.....	1.63	1.75	Williston.....	1.44	1.55
Orwell.....	1.51	1.62	Hardwick.....	2.17	2.23	Winooski.....	1.88	2.07
Panton.....	1.84	1.93	Kirby.....	1.78	1.78	<b>ESSEX COUNTY</b>		
Ripton.....	1.84	1.77	Lyndon.....	1.60	1.78	Averill.....	0.87	1.30
Salisbury.....	1.48	1.40	Newark.....	1.58	1.75	Averys Gore.....	N/A	1.41
Shoreham.....	1.78	1.69	Peacham.....	1.71	1.76	Bloomfield.....	1.12	1.48
Starksboro.....	1.59	1.67	Ryegate.....	1.65	1.77	Brighton.....	1.42	1.71
Vergennes.....	1.79	1.89	Sheffield.....	1.59	1.79	Brunswick.....	1.01	1.46
Waltham.....	1.60	1.68	St. Johnsbury.....	1.86	1.99	Canaan.....	1.68	1.94
Weybridge.....	1.64	1.64	Stannard.....	2.03	2.14	Concord.....	1.53	1.71
Whiting.....	1.71	1.78	Sutton.....	1.62	1.76	East Haven.....	1.68	1.90
<b>BENNINGTON COUNTY</b>			Walden.....	1.54	1.77	Ferdinand.....	0.90	1.37
Arlington.....	1.53	1.56	Waterford.....	1.44	1.61	Granby.....	1.18	1.49
Bennington.....	1.72	1.90	Wheelock.....	1.68	1.89	Guildhall.....	1.38	1.77
Dorset.....	1.42	1.49	<b>CHITTENDEN COUNTY</b>			Lemington.....	1.26	1.59
Glastenbury.....	1.04	1.35	Bolton.....	1.68	1.76	Lewis.....	N/A	1.39
Landgrove.....	1.63	1.62	Buels Gore.....	0.88	1.17	Lunenburg.....	1.49	1.79
Manchester.....	1.44	1.47	Burlington.....	1.57	1.87	Maidstone.....	1.56	1.52
N. Bennington.....	1.64	1.67	Charlotte.....	1.45	1.45	Norton.....	1.11	1.58
Peru.....	1.69	1.64	Colchester.....	1.60	1.80	Victory.....	1.11	1.40
Pownal.....	1.58	1.64	Essex Jct.....	1.62	1.63	Wmrs. Grant.....	N/A	1.42
Readsboro.....	1.75	2.21				Warren Gore.....	0.80	1.22

## 2008 Combined School And Municipal Effective Property Tax Rates (cont.)

Town	Homestead Property	Nonres. Property	Town	Homestead Property	Nonres. Property	Town	Homestead Property	Nonres. Property
<b>FRANKLIN COUNTY</b>			Craftsbury.....	1.87	1.75	Warren.....	1.53	1.64
Bakersfield.....	1.36	1.61	Derby.....	1.29	1.59	Waterbury.....	1.41	1.55
Berkshire.....	1.35	1.64	Glover.....	1.60	1.79	Woodbury.....	1.68	1.71
Enosburg.....	1.59	1.78	Greensboro.....	1.61	1.60	Worcester.....	1.80	1.83
Fairfax.....	1.38	1.69	Holland.....	1.47	1.76	<u>The figures below are now right (ex-</u>		
Fairfield.....	1.53	1.81	Irasburg.....	1.40	1.71	<u>cept statewide), but the tabs</u>		
Fletcher.....	1.59	1.79	Jay.....	1.40	1.59	<u>changed to match above.</u>		
Franklin.....	1.23	1.57	Lowell.....	1.37	1.79	<b>WINDHAM COUNTY</b>		
Georgia.....	1.28	1.54	Morgan.....	1.31	1.60	Athens.....	2.08	2.20
Highgate.....	1.22	1.51	Newport City.....	2.02	2.22	Brattleboro.....	2.28	2.16
Montgomery.....	1.25	1.58	Newport Town.....	1.51	1.68	Brookline.....	1.51	1.65
Richford.....	1.86	2.13	Orleans ID.....	1.44	1.54	Dover.....	1.58	1.56
Sheldon.....	1.32	1.54	Troy.....	1.23	1.57	Dummerston.....	1.86	1.63
St. Alb. City.....	1.81	2.01	Westfield.....	1.31	1.63	Grafton.....	1.66	1.85
St. Alb. Town.....	1.37	1.58	Westmore.....	1.59	1.62	Guilford.....	1.78	1.69
Swanton.....	1.25	1.54	<b>RUTLAND COUNTY</b>			Halifax.....	1.60	1.87
<b>GRAND ISLE COUNTY</b>			Benson.....	1.78	2.03	Jamaica.....	1.51	1.55
Alburgh.....	1.51	1.71	Brandon.....	1.79	1.91	Londonerry.....	1.63	1.57
Grand Isle.....	1.34	1.46	Castleton.....	1.45	1.62	Marlboro.....	1.57	1.65
Isle LaMotte.....	1.46	1.66	Chittenden.....	1.49	1.61	Newfane.....	1.65	1.75
North Hero.....	1.40	1.44	Clarendon.....	1.64	1.67	Putney.....	1.87	1.82
South Hero.....	1.31	1.46	Danby.....	1.66	1.77	Rockingham.....	1.95	1.99
<b>LAMOILLE COUNTY</b>			Fair Haven.....	2.06	2.22	Somerset.....	0.44	1.36
Belvidere.....	1.91	1.68	Hubbardton.....	1.58	1.83	Stratton.....	1.43	1.41
Cambridge.....	1.59	1.59	Ira.....	1.29	1.31	Townshend.....	1.59	1.63
Eden.....	1.66	1.62	Killington.....	1.56	1.46	Vernon.....	1.50	1.46
Elmore.....	1.23	1.58	Mendon.....	1.28	1.66	Wardsboro.....	1.65	1.71
Hyde Park.....	1.81	1.87	Middltn. Spr.....	1.66	1.69	Westminster.....	1.80	1.83
Johnson.....	1.80	1.90	Mount Holly.....	1.52	1.55	Whitingham.....	1.79	1.74
Morristown.....	1.65	1.96	Mount Tabor.....	1.04	1.30	Wilmington.....	1.75	1.72
Stowe.....	1.51	1.54	Pawlet.....	1.34	1.59	Windham.....	1.79	1.75
Waterville.....	1.46	1.47	Pittsfield.....	1.43	1.54	<b>WINDSOR COUNTY</b>		
Wolcott.....	1.57	1.75	Pittsford.....	1.77	1.85	Andover.....	1.40	1.49
<b>ORANGE COUNTY</b>			Poultney.....	1.72	1.68	Baltimore.....	1.63	1.87
Bradford.....	1.70	1.88	Proctor.....	2.27	2.21	Barnard.....	1.64	1.59
Braintree.....	1.69	1.74	Rutland City.....	2.19	2.40	Bethel.....	1.99	1.95
Brookfield.....	1.70	1.71	Rutland Town.....	1.51	1.56	Bridgewater.....	1.56	1.68
Chelsea.....	1.65	1.79	Shrewsbury.....	1.50	1.66	Cavendish.....	1.76	1.65
Corinth.....	1.74	1.85	Sudbury.....	1.54	1.58	Chester.....	1.69	1.83
Fairlee.....	1.41	1.56	Tinmouth.....	1.70	1.71	Hartford.....	1.86	1.98
Newbury.....	1.53	1.70	Wallingford.....	1.57	1.57	Hartland.....	1.66	1.66
Orange.....	1.60	1.70	Wells.....	1.29	1.50	Ludlow.....	1.43	1.45
Randolph.....	1.86	1.93	West Haven.....	1.79	2.13	Norwich.....	1.87	1.78
Strafford.....	1.64	1.74	West Rutland.....	1.80	1.96	Plymouth.....	1.37	1.49
Thetford.....	1.90	1.82	<b>WASHINGTON COUNTY</b>			Pomfret.....	1.93	1.91
Topsham.....	1.88	2.00	Barre City.....	2.24	2.59	Reading.....	1.74	1.67
Tunbridge.....	1.61	1.84	Barre Town.....	1.64	1.97	Rochester.....	1.68	1.73
Vershire.....	1.98	1.96	Berlin.....	1.61	1.66	Royalton.....	1.64	1.87
Washington.....	1.49	1.75	Cabot.....	1.81	1.84	Sharon.....	1.67	1.76
Wells River.....	1.61	1.73	Calais.....	1.70	1.74	Springfield.....	2.39	2.46
West Fairlee.....	1.72	1.69	Duxbury.....	1.46	1.58	Stockbridge.....	1.57	1.67
Williamstown.....	1.65	1.83	E. Montpelier.....	1.66	1.74	Weathersfield.....	1.83	1.74
<b>ORLEANS COUNTY</b>			Fayston.....	1.45	1.49	West Windsor.....	1.49	1.52
Albany.....	1.27	1.45	Marshfield.....	1.56	1.78	Weston.....	1.53	1.49
Barton.....	1.45	1.61	Middlesex.....	1.58	1.62	Windsor.....	2.18	2.27
Brownington.....	1.55	1.81	Montpelier.....	2.04	2.14	Woodstock.....	1.67	1.63
Charleston.....	1.47	1.72	Moretown.....	1.36	1.42	<b>Statewide.....</b> ?????.....?????		
Coventry.....	0.87	1.06	Northfield.....	1.87	1.95			
			Plainfield.....	1.74	1.97			
			Roxbury.....	1.79	1.88			
			Waitsfield.....	1.45	1.54			