

Your Vermont Property Tax Bill

This guidance illustrates a typical Vermont property tax bill. Beginning in 2025, the total education tax includes a [Statewide Adjustment](#) (SA). The final homestead tax rate equals the school district tax rate divided by the number resulting from dividing the town's [Common Level of Appraisal](#) (CLA) by the SA. Your bill may not look exactly like the one shown on this fact sheet. The Vermont Department of Taxes uses data and terms common to all property tax bills. The intent of this guide is to show where the requested information may be found. If you have questions, please get in touch with us at tax.pvr@vermont.gov or call 802-828-5860. We're here to help!

Section 1: Property Information

A—A town may use “Account Number” or “Parcel ID” to identify a billing account.

B—Property location and description, if shown

C—Current owner’s mailing address or owner by deed. Ownership should be current as of April 1. If not, notify the municipality.

D—Notice to forward the tax bill to the new owner(s) if the property is transferred after the bill arrives.

E—The Housesite Tax Information box contents are used to calculate any state property tax credit or other payments. The information is reportable in certain state tax forms, e.g. the IN-111, Income Tax Return; HS-122, Homestead Declaration; HI-144, Property Tax Credit; LRC-140, Landlord Certificate; and LRC-147, Lot Rent Certificate.

F—The 11-digit SPAN and the three-digit SCL Code (School Code) are often requested on the above forms as well.

PAYABLE TO:		TOWN OF ANYTOWN																	
MAIL TO:		55 MAIN ST																	
		ANYTOWN VT 05555																	
TAX BILL		802 555 5555																	
A	<table><thead><tr><th>PARCEL ID</th><th>BILL DATE</th><th>TAX YEAR</th></tr></thead><tbody><tr><td>01070161.000</td><td>06/11/2025</td><td>2025/2026</td></tr></tbody></table>	PARCEL ID	BILL DATE	TAX YEAR	01070161.000	06/11/2025	2025/2026	D This is the only bill you will receive. Please forward to new owner if property is sold.											
PARCEL ID	BILL DATE	TAX YEAR																	
01070161.000	06/11/2025	2025/2026																	
B Description: BUILDING AND LAND Location: PROSPECT ROCK RD		F Taxes unpaid after the due date are delinquent. Maximum interest as allowable by law will be charge in addition to collectors fee of 8%. Postmarks are NOT accepted as timely payment.																	
C OWNER BARRIS ORVIL PO BOX 304 ANYTOWN VT 05555	E <table><thead><tr><th colspan="2">HOUSESITE TAX INFORMATION</th></tr></thead><tbody><tr><td>SPAN # 354-109-10045</td><td>SCL CODE: 109</td></tr><tr><td>TOTAL PARCEL ACRES</td><td>0.62</td></tr><tr><td>HOUSESITE VALUE</td><td>225,300</td></tr><tr><td>HOUSESITE EDUCATION TAX</td><td>2,251.20</td></tr><tr><td>HOUSESITE MUNICIPAL TAX</td><td>1,126.95</td></tr><tr><td>HOUSESITE TOTAL TAX</td><td>3,378.15</td></tr><tr><td colspan="2">FOR INCOME TAX PURPOSES</td></tr></tbody></table>			HOUSESITE TAX INFORMATION		SPAN # 354-109-10045	SCL CODE: 109	TOTAL PARCEL ACRES	0.62	HOUSESITE VALUE	225,300	HOUSESITE EDUCATION TAX	2,251.20	HOUSESITE MUNICIPAL TAX	1,126.95	HOUSESITE TOTAL TAX	3,378.15	FOR INCOME TAX PURPOSES	
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About the Education Tax

There are two education tax rates: “homestead” and “nonhomestead.” Bills may show one or both rates. If you filed a Homestead Declaration (HS-122) this year and have no business or rental use, your bill will show only the homestead rate. If you filed the HS-122 and you have business and/or rental use, your bill should show both the homestead and nonhomestead rates based on the relative percentage of homestead and business or rental use.

If the property is not your primary residence, you cannot declare it as your homestead. Your bill will show only the nonhomestead rate.

[View more information on Homesteads.](#)

Section 2: Tax Rates, Exemptions, and Totals

A—The property's full assessed value (total property value) as determined by local assessing officials, minus any exemptions. If you are entitled to a partial value exemption of any kind it will appear here. See **Notes on Exemptions** on Page 3.

B—Homestead and nonhomestead assessed values are portions of the total property value. If you filed a Homestead Declaration (Form HS-122) and you have business and/or rental use, your assessment will be split. Your business and/or rental use will show as nonhomestead.

C—Municipal tax rates are voted on at Town Meeting Day and controlled locally. These may include such special items as infrastructure bonds, allocations for a senior center or library, public services, etc.

D—Education property tax information: homestead and/or nonhomestead tax rates for the statewide education property tax. [View current fiscal year tax rates.](#)

E— Starting in the 2025-2026 tax year, the town CLA is divided by the average statewide CLA (called the [statewide adjustment](#)) before it is applied to the school district tax rate.

F—Your total Education State Tax before any credit

G—The Education State payment is generally the Property Tax Credit. The State pays the credit, if any, directly to the municipality to reduce the amount of education tax owed for the homestead.

H—Your total property tax liability, summarizing any State payments and net tax due

I—Installment due dates and payment stubs (not shown) vary from town to town. Towns send out bills only once per year, but may have annual, semi-annual, or quarterly payment due dates.

A ASSESSED VALUE				B HOMESTEAD		NONHOMESTEAD	
REAL		287,900		225,300		62,600	
TOTAL TAXABLE VALUE				225,300		62,600	
GRAND LIST VALUES				2,253.00		626.00	
MUNICIPAL TAXES				D EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
GENERAL FUND	0.4000	x2,879.00=	1,151.58	HOMESTEAD EDUCATION	0.9992	x2,253.00=	2,251.20
HIGHWAY FUND	0.1000	x2,879.00=	287.90	1.0622 (district rate) / 106.30% (CLA + SA) = 0.9992			
LOCAL AGREEMENT	0.0002	x2,879.00=	0.58	NON HOMESTEAD EDUCATION	1.3086	x626.00=	819.18
				1.3910 (state rate) / 106.30% (CLA + SA) = 1.3086			
C <u>Revised Bill</u>				E Payments	F TOTAL EDUCATION TAX		
				1 08/15/2025	3,070.38		
				1 1,127.61	G EDUCATION STATE PAYMENT		
				2 11/15/2025	0.00		
				2 1,127.61	H EDUCATION NET TAX DUE		
TOTAL MUNICIPAL TAX				3 02/15/2026	I 4,510.44		
MUNICIPAL STATE PAYMENT				4 1,127.61	TOTAL STATE PAYMENT		
MUNICIPAL NET TAX DUE				4 04/15/2026	0.00		
				1,127.61	H TAX SUMMARY		
					Municipal + Education		
					TOTAL TAX		
					4,510.44		
					TOTAL STATE PAYMENT		
					0.00		
					TOTAL NET TAX DUE		
					4,510.44		

Notes on Exemptions

Contract exemptions are for special circumstances where a municipality reduces the value on a portion of property being used for a public purpose, or where other exemptions exist by state law. Some municipalities also have community-specific stabilization agreements.

The [Disabled Veterans Property Exemption](#) is available if you meet the criteria. See the Vermont Office of Veterans Affairs page, [Tax Exemptions for Veterans](#).

The Land Use Exemption is also known as Current Use. [Learn about Vermont's Current Use Program](#).