

Property Tax Adjustment Credits

Many Vermont residents receive assistance with payment of the tax on their primary residence in the form of a property tax adjustment credit. Vermont towns and cities levied property taxes totaling \$1.48 billion in FY2013 and \$1.55 billion in FY2014. About 11% of that was paid in those two years by a payment made directly from the Department of Taxes to the municipality, not by the individual property owners.

Property tax relief is available to resident homeowners with certain household incomes who file a homestead declaration by April 15 of the year in which they are filing for relief. The homestead declaration is filed annually with the Department of Taxes, and the application for a property tax adjustment must be filed each year the property owner is eligible. Education Fund Tax Adjustments are credits towards the Homestead Education Tax portion of a homeowner's property tax bill. For TY2015, 66% of all the homesteads in Vermont received this type or credit, totaling \$150,629,373 of foregone revenue from the Education Fund.

Homeowners with household income of \$47,000 or less are also eligible for a Circuit Breaker Adjustment that caps total property tax liability at 2%, 4.5%, or 5% of household income. The state reimburses municipalities for municipal property taxes forgone due to Circuit Breaker Adjustments. This money comes out of the Education Fund and the General Fund. In FY2016, 21% of households received a Circuit Breaker Adjustment, reducing their municipal taxes owed by the aggregate amount of \$21,961,680.

Figure 1 lists the total cost of all property tax relief. Vermont recently began counting household income from a greater number of non-wage sources, which led to a reduction in the number of relief payments made.

Figure 1. Education Property Tax Adjustments by Year

	Education Fund Prop Tax Adj.	Circuit Breaker	Total	% Change
2015	150,629,373	21,961,680	172,591,053	3.28%
2014	145,667,879	21,443,241	167,111,120	5.53%
2013	137,532,417	20,821,834	158,354,251	2.81%
2012	134,703,320	19,327,021	154,030,341	-5.44%
2011	142,955,566	19,937,335	162,892,901	-1.65%
2010	145,309,090	20,321,655	165,630,745	6.98%
2009	135,850,961	18,968,027	154,818,988	16.96%
2008	115,395,480	16,973,707	132,369,187	1.32%
2007	114,675,634	15,971,405	130,647,039	

Figure 2 on the following pages organizes property tax payments by municipality and county.

Figure 2. Tax Year 2014 Property Tax Reduction Payment Summary

Tax Year 2014 Property Tax Reduction Payment Summary¹

Addison County								
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Addison	433	311	501,064	1,611.14	88	42,539	483.39	71.8%
Bridport	341	245	448,394	1,830.18	91	40,528	445.37	71.8%
Bristol	993	719	928,236	1,291.01	243	154,621	636.30	72.4%
Cornwall	361	207	425,178	2,054.00	62	26,507	427.54	57.3%
Ferrisburgh	836	563	1,155,959	2,053.21	85	21,157	248.91	67.3%
Goshen	63	45	43,535	967.44	24	15,829	659.53	71.4%
Granville	97	64	61,511	961.11	26	11,410	438.85	66.0%
Hancock	114	71	54,594	768.93	32	17,753	554.78	62.3%
Lelcester	336	258	329,908	1,278.71	35	7,991	228.32	76.8%
Lincoln	422	302	523,520	1,733.51	122	91,100	746.72	71.6%
Middlebury	1,569	1,012	1,525,439	1,507.35	357	352,739	988.06	64.5%
Monkton	642	437	676,458	1,547.96	108	38,697	358.31	68.1%
New Haven	543	368	595,202	1,617.40	75	26,846	357.94	67.8%
Orwell	401	300	363,379	1,211.26	72	27,224	378.11	74.8%
Panton	204	143	252,721	1,767.28	47	32,197	685.03	70.1%
Ripton	182	113	158,929	1,406.45	37	14,433	390.08	62.1%
Salisbury	348	251	473,729	1,887.37	52	14,687	282.44	72.1%
Shoreham	380	255	359,899	1,411.37	97	46,168	475.96	67.1%
Starksboro	557	375	504,843	1,346.25	89	32,891	369.56	67.3%
Vergennes	627	486	565,645	1,163.88	162	100,409	619.81	77.5%
Waltham	158	104	134,657	1,294.78	22	7,313	332.39	65.8%
Weybridge	267	154	342,921	2,226.76	54	28,380	525.55	57.7%
Whiting	119	89	99,548	1,118.51	23	11,456	498.07	74.8%
Total	9,993	6,872	10,525,271	1,531.62	2,003	1,162,873	580.57	68.8%

Notes:

*Cells of three or fewer returns have been suppressed. State totals include suppressed data.

1. Property Tax Adjustments are applied for at the same time as Personal Income Tax returns for Tax Year 2014 and are applied to Fiscal Year 2016 property taxes. Both School Property Tax Adjustments (Prebates) and Circuit Breaker Adjustments (Homeowner Rebates) are calculated on prior year household income and housesite property taxes paid.
2. A housesite is the residence and surrounding land, up to two acres. This column reports the number of housesites in a town as reported on homestead declarations received before Oct. 15, 2015.
3. Formerly called "Homeowner Rebate."
4. Circuit Breaker Adjustment is calculated on education property taxes remaining after education fund adjustment and municipal taxes for claimants with Household Income of \$47,000 or less. Also called "Additional Adjustment."

Bennington County								
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Arlington	705	516	780,622	1,512.83	122	35,694	292.58	73.2%
Bennington	3,117	2,178	2,050,903	941.65	1,017	670,825	659.61	69.9%
Dorset	611	381	989,528	2,597.19	73	19,913	272.78	62.4%
Glastenbury	*	*	*	*	*	*	*	
Landgrove	54	25	83,805	3,352.21	*	*	*	46.3%
Manchester	1,120	698	1,601,586	2,294.54	137	43,814	319.81	62.3%
N. Bennington ID	232	137	145,115	1,059.23	64	53,834	841.16	59.1%
Peru	131	81	169,817	2,096.51	20	7,409	370.47	61.8%
Pownal	946	665	672,848	1,011.80	168	49,546	294.92	70.3%
Readsboro	237	151	118,556	785.14	80	61,369	767.12	63.7%
Rupert	226	163	235,169	1,442.76	54	25,096	464.74	72.1%
Sandgate	119	83	102,838	1,239.01	33	13,690	414.83	69.7%
Searsburg	40	31	21,756	701.79	11	4,245	385.94	77.5%
Shaftbury ID	215	156	194,163	1,244.64	34	9,939	292.33	72.6%
Shaftsbury	937	643	706,438	1,098.66	113	36,515	323.14	68.6%
Stamford	295	193	189,370	981.19	64	29,098	454.65	65.4%
Sunderland	329	227	312,768	1,377.83	56	16,710	298.39	69.0%
Winhall	246	150	372,941	2,486.27	44	19,434	441.68	61.0%
Woodford	109	75	72,951	972.67	*	*	*	68.8%
Total	9,669	6,553	8,821,173	1,346.13	2,090	1,097,132	524.94	67.8%

Caledonia County								
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Barnet	523	359	476,930	1,328.49	129	52,409	406.27	68.6%
Burke	497	361	443,756	1,229.24	95	31,019	326.52	72.6%
Danville	761	518	616,856	1,190.84	148	55,514	375.09	68.1%
Groton	304	209	215,063	1,029.01	68	22,416	329.64	68.8%
Hardwick	823	564	496,490	880.30	309	227,143	735.09	68.5%
Kirby	163	93	106,023	1,140.04	22	5,736	260.71	57.1%
Lyndon	1,353	938	765,841	816.46	319	140,151	439.34	69.3%
Newark	204	147	156,765	1,066.43	54	17,204	318.59	72.1%
Peacham	256	174	313,082	1,799.32	50	18,433	368.67	68.0%
Ryegate	376	262	288,790	1,102.25	105	41,605	396.24	69.7%
Sheffield	210	126	91,369	725.15	15	2,385	159.03	60.0%
St. Johnsbury	1,606	1,015	701,975	691.60	453	257,727	568.93	63.2%
Stannard	68	46	53,597	1,165.16	30	14,992	499.74	67.6%
Sutton	321	220	213,236	969.26	91	34,779	382.19	68.5%
Walden	327	234	239,706	1,024.39	87	38,515	442.70	71.6%
Waterford	442	309	437,812	1,416.87	86	28,712	333.86	69.9%
Wheelock	243	172	155,089	901.68	71	27,943	393.57	70.8%
Total	8,477	5,747	5,772,380	1,004.42	2,132	1,016,683	476.87	67.8%

Chittenden County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Bolton	376	233	304,446	1,306.63	58	21,941	378.30	62.0%
Buel's Gore	*	*	*	*	*	*	*	
Burlington	5,945	3,841	7,032,793	1,830.98	1,317	1,180,952	896.70	64.6%
Charlotte	1,147	505	1,494,879	2,960.16	59	15,536	263.33	44.0%
Colchester	4,382	2,709	4,049,166	1,494.71	684	399,350	583.85	61.8%
Essex Junction	2,568	1,745	2,810,071	1,610.36	450	400,198	889.33	68.0%
Essex Town	3,168	1,883	3,241,957	1,721.70	422	201,356	477.15	59.4%
Hinesburg	1,405	859	1,331,712	1,550.31	188	83,539	444.35	61.1%
Huntington	633	435	646,950	1,487.24	130	74,870	575.92	68.7%
Jericho	1,268	724	1,153,208	1,592.83	148	65,184	440.43	57.1%
Jericho ID	350	187	314,990	1,684.44	43	19,991	464.91	53.4%
Milton	3,150	2,299	3,043,999	1,324.05	486	200,602	412.76	73.0%
Richmond	1,239	707	1,140,304	1,612.88	181	130,667	721.91	57.1%
Shelburne	2,093	961	2,024,427	2,106.58	196	84,736	432.33	45.9%
South Burlington	4,935	2,975	5,697,958	1,915.28	671	289,730	431.79	60.3%
St. George	218	110	184,902	1,680.92	19	6,147	323.55	50.5%
Underhill ID	188	120	203,231	1,693.59	24	16,067	669.44	63.8%
Underhill Town	805	476	792,089	1,664.05	95	46,767	492.28	59.1%
Westford	654	430	667,490	1,552.30	112	76,932	686.89	65.7%
Williston	2,838	1,572	2,870,585	1,826.07	139	41,856	301.12	55.4%
Winooski	1,080	859	1,107,324	1,289.08	327	379,970	1,161.99	79.5%
Total	38,442	23,630	40,112,480	1,697.52	5,749	3,736,391	649.92	61.5%

Essex County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Averill	10	*	*	*	*	*	*	
Avery's Gore	*	*	*	*	*	*	*	
Bloomfield	80	53	31,975	603.30	11	2,622	238.34	66.3%
Brighton	320	226	181,338	802.38	88	37,316	424.05	70.6%
Brunswick	34	26	16,541	636.18	*	*	*	76.5%
Canaan	310	206	119,611	580.64	65	22,374	344.21	66.5%
Concord	380	261	241,773	926.33	96	35,411	368.87	68.7%
East Haven	99	66	26,786	405.85	21	7,072	336.75	66.7%
Ferdinand	10	*	*	*	*	*	*	
Granby	29	20	7,852	392.59	*	*	*	69.0%
Guildhall	96	66	53,066	804.03	14	4,803	343.08	68.8%
Lemington	41	31	20,431	659.08	*	*	*	75.6%
Lewis	*	*	*	*	*	*	*	
Lunenburg	385	266	150,407	565.44	104	33,030	317.59	69.1%
Maidstone	65	51	59,961	1,175.71	*	*	*	78.5%
Norton	60	48	40,173	836.94	*	*	*	80.0%
Victory	36	31	34,075	1,099.18	*	*	*	86.1%
Warner's Grant	*	*	*	*	*	*	*	
Warren's Gore	*	*	*	*	*	*	*	
Total	1,955	1,351	983,989	728.34	399	142,628	357.46	69.1%

Franklin County									
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage	
Bakersfield	433	294	277,024	942.26	60	16,484	274.73	67.9%	
Berkshire	442	312	300,815	964.15	96	34,978	364.36	70.6%	
Enosburg	686	482	380,294	788.99	168	94,240	560.95	70.3%	
Fairfax	1,445	971	1,112,314	1,145.54	146	54,312	372.00	67.2%	
Fairfield	567	399	508,240	1,273.78	140	77,600	554.28	70.4%	
Fletcher	440	316	365,553	1,156.81	110	70,869	644.27	71.8%	
Franklin	440	298	244,116	819.18	52	14,307	275.13	67.7%	
Georgia	1,472	1,049	1,379,744	1,315.29	94	22,183	235.99	71.3%	
Highgate	1,023	765	777,201	1,015.95	71	11,291	159.03	74.8%	
Montgomery	367	268	266,585	994.72	58	18,506	319.07	73.0%	
Richford	565	381	221,448	581.23	134	55,605	414.96	67.4%	
Sheldon	610	457	493,040	1,078.86	78	23,578	302.28	74.9%	
St. Albans City	1,288	911	851,737	934.95	375	213,604	569.61	70.7%	
St. Albans Town	1,862	1,296	1,685,248	1,300.35	222	69,021	310.91	69.6%	
Swanton	1,885	1,368	1,437,037	1,050.47	251	119,403	475.71	72.6%	
Total	13,525	9,567	10,300,398	1,076.66	2,055	895,980	436.00	70.7%	

Grand Isle County									
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage	
Alburg	608	427	534,502	1,251.76	78	18,674	239.41	70.2%	
Grand Isle	652	441	905,075	2,052.32	55	15,726	285.93	67.6%	
Isle La Motte	177	135	264,668	1,960.50	61	15,945	261.40	76.3%	
North Hero	330	213	463,559	2,176.33	31	12,209	393.85	64.5%	
South Hero	549	313	728,539	2,327.60	63	29,955	475.48	57.0%	
Total	2,316	1,529	2,896,343	1,894.27	288	92,510	321.21	66.0%	

Lamoille County									
Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage	
Belvidere	111	77	74,939	973.23	31	12,350	398.37	69.4%	
Cambridge	990	676	864,622	1,279.03	113	38,160	337.70	68.3%	
Eden	389	277	246,219	888.88	75	21,706	289.42	71.2%	
Elmore	302	182	302,091	1,659.84	48	18,150	378.13	60.3%	
Hyde Park	923	663	747,181	1,126.97	270	146,331	541.97	71.8%	
Johnson	676	467	395,361	846.60	180	92,920	516.22	69.1%	
Morristown	1,372	967	1,264,498	1,307.65	416	303,142	728.71	70.5%	
Stowe	1,155	596	1,553,739	2,606.95	178	118,001	662.93	51.6%	
Waterville	216	160	182,005	1,137.53	32	10,623	331.97	74.1%	
Wolcott	499	381	460,488	1,208.63	163	88,860	545.15	76.4%	
Total	6,633	4,446	6,091,143	1,370.03	1,506	850,244	564.57	67.0%	

Orange County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Bradford	714	509	585,295	1,149.89	214	144,727	676.30	71.3%
Braintree	394	262	233,145	889.87	119	60,638	509.56	66.5%
Brookfield	409	269	263,447	979.36	85	29,830	350.95	65.8%
Chelsea	377	275	253,415	921.51	98	36,636	373.83	72.9%
Corinth	452	313	321,838	1,028.24	134	66,149	493.65	69.2%
Fairlee	297	210	368,687	1,755.65	70	22,699	324.26	70.7%
Newbury	566	398	405,844	1,019.71	110	44,953	408.66	70.3%
Orange	381	292	297,304	1,018.16	73	23,935	327.87	76.6%
Randolph	1,151	767	773,984	1,009.11	327	250,227	765.22	66.6%
Strafford	376	242	439,337	1,815.44	95	89,640	943.58	64.4%
Thetford	901	590	1,121,795	1,901.35	212	124,889	589.10	65.5%
Topsham	385	279	248,436	890.45	118	50,394	427.07	72.5%
Tunbridge	432	303	390,862	1,289.98	113	69,194	612.34	70.1%
Vershire	222	157	204,590	1,303.12	89	66,553	747.79	70.7%
Washington	351	258	264,329	1,024.53	55	17,286	314.29	73.5%
Wells River	81	61	51,865	850.24	35	26,302	751.49	75.3%
West Fairlee	203	137	197,420	1,441.02	69	50,593	733.23	67.5%
Williamstown	1,036	705	622,582	883.10	148	51,451	347.64	68.1%
Total	8,728	6,027	7,044,175	1,168.77	2,164	1,226,096	566.59	69.1%

Orleans County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Albany	310	241	297,517	1,234.51	100	38,339	383.39	77.7%
Barton	555	408	295,332	723.85	149	83,457	560.12	73.5%
Brownington	311	234	189,067	807.98	92	37,109	403.36	75.2%
Charleston	348	248	188,008	758.10	87	35,872	412.32	71.3%
Coventry	336	237	215,909	911.01	17	744	43.79	70.5%
Craftsbury	363	261	343,438	1,315.85	127	55,838	439.67	71.9%
Derby	1,470	1,029	1,120,238	1,088.67	212	65,281	307.93	70.0%
Glover	370	260	274,984	1,057.63	87	34,690	398.73	70.3%
Greensboro	251	164	242,346	1,477.72	79	40,541	513.18	65.3%
Holland	221	155	94,101	607.10	71	35,592	501.29	70.1%
Irasburg	382	274	193,106	704.77	58	14,170	244.31	71.7%
Jay	158	117	179,741	1,536.25	25	6,384	255.38	74.1%
Lowell	254	179	132,329	739.27	10	166	16.65	70.5%
Morgan	242	170	276,910	1,628.88	28	5,664	202.29	70.2%
Newport City	979	643	455,430	708.29	350	239,292	683.69	65.7%
Newport Town	514	370	481,308	1,300.83	94	30,028	319.45	72.0%
Orleans	230	136	70,864	521.06	81	48,591	599.88	59.1%
Troy	490	360	295,971	822.14	125	47,144	377.15	73.5%
Westfield	180	130	172,358	1,325.83	56	26,010	464.47	72.2%
Westmore	151	121	197,012	1,628.19	38	14,811	389.75	80.1%
Total	8,115	5,737	5,715,971	996.33	1,886	859,723	455.84	70.7%

Rutland County

Town	Housesites²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients³	Circuit Breaker Adjustment⁴	Average Circuit Breaker⁴	Adjustment Coverage
Benson	281	195	197,870	1,014.72	66	26,446	400.70	69.4%
Brandon	1,128	767	746,873	973.76	305	217,804	714.11	68.0%
Castleton	1,056	713	881,373	1,236.15	158	57,008	360.81	67.5%
Chittenden	405	258	365,428	1,416.39	70	35,861	512.30	63.7%
Clarendon	800	578	625,908	1,082.89	155	52,841	340.91	72.3%
Danby	372	259	323,433	1,248.77	88	37,906	430.75	69.6%
Fair Haven	685	422	300,523	712.14	231	137,346	594.57	61.6%
Hubbardton	241	174	222,465	1,278.54	84	61,140	727.86	72.2%
Ira	140	101	101,359	1,003.55	22	7,919	359.93	72.1%
Killington	272	176	402,497	2,286.91	40	12,778	319.46	64.7%
Mendon	356	203	253,085	1,246.72	50	29,944	598.88	57.0%
Middletown Springs	264	186	296,619	1,594.73	77	36,188	469.98	70.5%
Mt. Holly	407	287	447,256	1,558.38	86	29,650	344.77	70.5%
Mt. Tabor	59	47	56,819	1,208.91 *	*	*		79.7%
Pawlet	415	278	362,987	1,305.71	95	40,676	428.17	67.0%
Pittsfield	156	107	180,663	1,688.44	46	30,467	662.33	68.6%
Pittsford	891	601	688,018	1,144.79	168	65,834	391.87	67.5%
Poultney	788	530	601,747	1,135.37	165	64,777	392.59	67.3%
Proctor	501	298	233,245	782.70	139	83,917	603.72	59.5%
Rutland City	3,496	2,097	1,578,361	752.68	1,143	1,330,522	1,164.06	60.0%
Rutland Town	1,220	771	1,008,258	1,307.73	32	5,676	177.38	63.2%
Shrewsbury	366	228	261,138	1,145.34	53	24,070	454.14	62.3%
Sudbury	201	140	193,743	1,383.88	21	6,280	299.05	69.7%
Tinmouth	183	137	214,740	1,567.45	65	33,254	511.61	74.9%
Wallingford	681	452	581,480	1,286.46	103	27,051	262.63	66.4%
Wells	381	260	271,084	1,042.63	68	19,553	287.54	68.2%
West Haven	77	61	63,451	1,040.19	21	11,261	536.25	79.2%
West Rutland	665	441	384,672	872.27	181	76,626	423.35	66.3%
Total	16,487	10,767	11,845,097	1,100.13	3,732	2,562,796	686.71	65.3%

Washington County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Barre City	1,734	1,080	651,880	603.59	605	735,337	1,215.43	62.3%
Barre Town	2,622	1,646	1,445,029	877.90	500	259,379	518.76	62.8%
Berlin	784	524	689,302	1,315.46	174	71,574	411.35	66.8%
Cabot	433	307	430,522	1,402.35	139	59,500	428.06	70.9%
Calais	548	403	708,666	1,758.48	154	81,329	528.11	73.5%
Duxbury	433	285	408,504	1,433.35	83	40,533	488.35	65.8%
East Montpelier	856	540	943,852	1,747.87	161	97,436	605.19	63.1%
Fayston	422	268	616,997	2,302.23	49	15,454	315.39	63.5%
Marshfield	482	335	405,231	1,209.64	115	58,180	505.91	69.5%
Middlesex	609	366	558,656	1,526.38	84	33,249	395.82	60.1%
Montpelier	1,938	1,244	1,661,454	1,335.57	448	524,426	1,170.59	64.2%
Moretown	525	330	528,866	1,602.63	52	14,385	276.63	62.9%
Northfield	1,102	670	576,947	861.11	253	149,876	592.39	60.8%
Plainfield	367	260	307,986	1,184.56	107	64,394	601.82	70.8%
Roxbury	226	134	108,865	812.43	57	32,087	562.93	59.3%
Waitsfield	523	334	700,022	2,095.87	92	48,826	530.72	63.9%
Warren	492	311	689,197	2,216.07	103	60,662	588.95	63.2%
Waterbury	1,399	830	1,355,088	1,632.64	192	84,491	440.06	59.3%
Woodbury	315	217	274,072	1,263.00	61	15,912	260.85	68.9%
Worcester	314	219	289,933	1,323.89	80	39,291	491.13	69.7%
Total	16,124	10,303	13,351,070	1,295.84	3,509	2,486,321	708.56	63.9%

Windham County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Athens	124	91	81,878	899.76	60	60,586	1,009.77	73.4%
Brattleboro	2,491	1,713	2,199,881	1,284.23	756	976,619	1,291.82	68.8%
Brookline	154	117	171,658	1,467.16	21	4,794	228.27	76.0%
Dover	390	297	611,714	2,059.64	90	41,185	457.61	76.2%
Dummerston	634	425	783,539	1,843.62	92	25,563	277.86	67.0%
Grafton	218	156	275,201	1,764.11	64	52,486	820.10	71.6%
Guliford	648	432	612,396	1,417.58	168	101,048	601.47	66.7%
Halifax	268	204	271,145	1,329.14	105	81,096	772.34	76.1%
Jamaica	284	222	359,474	1,619.25	67	26,041	388.68	78.2%
Londonderry	517	346	538,968	1,557.71	73	17,587	240.92	66.9%
Marlboro	279	203	399,402	1,967.50	58	23,481	404.84	72.8%
Newfane	540	410	718,992	1,753.64	160	72,712	454.45	75.9%
Putney	558	386	665,075	1,722.99	180	114,706	637.25	69.2%
Rockingham	1,109	728	796,644	1,094.29	418	458,397	1,096.64	65.6%
Somerset	*	*	*	*	*	*	*	
Stratton	73	41	73,718	1,797.99	*	*	*	56.2%
Townshend	349	255	409,425	1,605.59	134	89,512	668.00	73.1%
Vernon	613	318	268,239	843.52	85	24,932	293.32	51.9%
Wardsboro	255	196	259,438	1,323.66	82	32,097	391.43	76.9%
Westminster	939	646	790,981	1,224.43	282	155,473	551.32	68.8%
Whitingham	413	315	533,219	1,692.76	147	97,155	660.92	76.3%
Wilmington	520	385	645,681	1,677.09	151	66,771	442.19	74.0%
Windham	151	111	170,610	1,537.03	56	40,576	724.58	73.5%
Total	11,527	7,997	11,637,279	1,455.21	3,249	2,562,818	788.80	69.4%

Windsor County

Town	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
Andover	173	129	219,767	1,703.62	28	10,839	387.12	74.6%
Baltimore	80	60	61,537	1,025.62	13	4,491	345.48	75.0%
Barnard	312	204	500,096	2,451.45	60	22,902	381.70	65.4%
Bethel	556	367	420,376	1,145.44	169	123,454	730.50	66.0%
Bridgewater	283	188	279,847	1,488.55	59	19,034	322.61	66.4%
Cavendish	417	297	397,107	1,337.06	92	31,898	346.71	71.2%
Chester	884	684	1,017,908	1,488.17	295	189,520	642.44	77.4%
Hartford	2,667	1,708	2,186,857	1,280.36	637	547,006	858.72	64.0%
Hartland	1,045	677	1,082,479	1,598.93	213	89,104	418.33	64.8%
Ludlow	551	384	777,758	2,025.41	113	41,545	367.65	69.7%
Norwich	1,026	393	1,148,402	2,922.14	114	97,129	852.01	38.3%
Plymouth	179	134	319,758	2,386.25	45	17,029	378.42	74.9%
Pomfret	268	158	315,188	1,994.86	34	12,195	358.68	59.0%
Reading	221	156	284,996	1,826.90	63	20,892	331.62	70.6%
Rochester	345	235	256,886	1,093.13	74	32,475	438.85	68.1%
Royalton	652	479	575,391	1,201.23	203	107,148	527.82	73.5%
Sharon	418	281	352,918	1,255.94	106	62,789	592.35	67.2%
Springfield	2,353	1,526	1,553,244	1,017.85	868	1,179,987	1,359.43	64.9%
Stockbridge	240	153	200,034	1,307.41	53	25,587	482.77	63.8%
Weathersfield	987	678	831,813	1,226.86	277	122,725	443.05	68.7%
West Windsor	409	258	579,521	2,246.21	83	43,386	522.72	63.1%
Weston	201	113	209,958	1,858.03	35	16,987	485.35	56.2%
Windsor	853	581	580,112	998.47	279	332,256	1,190.88	68.1%
Woodstock	861	519	1,356,577	2,613.83	164	105,245	641.74	60.3%
Total	15,981	10,362	15,508,530	1,496.67	4,077	3,255,623	798.53	64.8%

	Housesites ²	Recipients	Education Fund Adjustment	Average Education Fund Adjustment	Circuit Breaker Recipients ³	Circuit Breaker Adjustment ⁴	Average Circuit Breaker ⁴	Adjustment Coverage
State Total	167,984	110,912	150,629,373	1,358.10	34,888	21,961,680	629.49	66.0%