

Statutory Exemptions

Figure 30 shows the number and values of properties exempt from property taxation by law pursuant to 32 V.S.A. Chapter 125. The data is reported for each town, organized by county. By statute, several types of properties are exempt including property owned by the United States; state and municipal governments; organizations chartered by act of Congress including veterans' organizations; the Red Cross; and Boy and Girl Scout organizations. Also covered under this statute are real and personal estate used for public, pious, and charitable uses; property held by and for the benefit of college fraternities and societies¹; 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 are to list the statutorily exempt properties in the grand list using a fair market value assessment. Determining the market value of exempt property is often difficult. Most exempt properties have a specific public use (independent of the land) which may result in relatively little marketable value if offered publicly for sale. Due to this difficulty, some towns have failed to provide any value for their exempt properties. To improve the reporting of information about exempt properties, the Legislature adopted 32 V.S.A. § 3802(a)² which requires the owners of exempt properties to report the insurance replacement cost of certain types of exempt properties. As a result of a collaborative effort by the Department, assisted by Vermont League of Cities and Towns, the Vermont Assessors and Listers Association, and municipal assessing officials, the requirements of the statute were broadly distributed. These efforts have substantially increased the amount of information available on exempt properties.

Figure 30 shows the number of exempt properties reported in last year's Annual Report and the number of exempt properties reported this year. In addition, Figure 30 indicates how many properties are valued at an appraised value, and how many are using the insurance replacement value. The last column indicates the aggregate value of the exempt properties.

¹ The exemption for college fraternities and sororities was amended in in Act 200 Sec. 22(2) of the 2013-2014. Legislature to remove the exemption effective January 1, 2017.

² (Added 2013, No. 73, § 29, eff. June 5, 2013.)

Figure 30. Statutory Exemptions by County, Town

2014 Statutory Exemptions Parcel Counts and Total Value Addison						
Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Addison	21	33	33	0	0	13,138,100
Bridport	14	20	19	0	1	4,713,300
Bristol	91	122	122	0	0	34,826,700
Cornwall	14	16	15	1	0	5,598,600
Ferrisburgh	27	45	35	10	0	23,615,700
Goshen	5	5	5	0	0	916,700
Granville	8	11	10	1	0	1,802,200
Hancock	9	8	3	5	0	765,200
Leicester	12	14	9	5	0	3,783,100
Lincoln	18	18	18	0	0	5,045,500
Middlebury	186	199	168	1	30	446,362,600
Monkton	27	28	27	1	0	1,545,500
New Haven	22	26	25	1	0	9,945,400
Orwell	23	34	34	0	0	7,458,610
Panton	10	15	15	0	0	3,894,700
Ripton	26	25	25	0	0	41,290,600
Salisbury	14	18	18	0	0	7,700,800
Shoreham	32	39	30	9	0	7,215,000
Starksboro	36	33	33	0	0	5,585,000
Vergennes	11	43	17	26	0	63,946,494
Waltham	3	3	2	1	0	2,954,000
Weybridge	13	22	22	0	0	3,857,200
Whiting	10	13	3	10	0	2,918,400
County Totals	632	790	688	71	31	\$698,879,404

**2014 Statutory Exemptions
Parcel Counts and Total Value
Bennington**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Arlington	33	43	43	0	0	19,911,700
Bennington	145	219	217	0	2	167,286,600
Dorset	45	52	52	0	0	24,502,900
Glastenbury	0	0	0	0	0	0
Landgrove	20	20	18	2	0	5,472,800
Manchester	68	83	82	0	1	62,329,920
North Bennington	24	29	29	0	0	4,270,300
Peru	16	17	16	0	1	7,169,600
Pownal	48	50	31	18	1	13,985,900
Readsboro	54	59	59	0	0	13,541,200
Rupert	19	22	22	0	0	12,048,500
Sandgate	7	7	7	0	0	388,400
Searsburg	1	5	5	0	0	135,000
Shaftsbury	13	35	34	0	1	11,869,700
Shaftsbury ID	2	2	2	0	0	48,800
Stamford	32	31	29	2	0	4,568,300
Sunderland	16	20	20	0	0	1,693,700
Winhall	93	103	103	0	0	37,356,900
Woodford	25	33	32	1	0	1,680,500
County Totals	661	830	801	23	6	\$388,260,720

**2014 Statutory Exemptions
Parcel Counts and Total Value
Caledonia**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Barnet	38	45	43	0	2	11,696,100
Burke	22	25	25	0	0	12,628,800
Danville	42	50	47	0	3	12,432,036
Groton	25	47	47	0	0	11,574,500
Hardwick	61	67	67	0	0	21,734,400
Kirby	5	6	6	0	0	395,900
Lyndon	101	118	118	0	0	140,225,753
Newark	4	13	10	2	1	5,392,900
Peacham	23	34	34	0	0	10,154,900
Ryegate	17	27	22	5	0	2,508,400
Sheffield	10	12	10	2	0	8,492,100
St. Johnsbury	150	177	176	0	1	130,008,496
Stannard	1	1	0	0	1	0
Sutton	11	18	18	0	0	7,758,700
Walden	10	13	13	0	0	8,997,200
Waterford	6	19	13	6	0	10,190,900
Wheelock	8	12	12	0	0	2,479,900
County Totals	534	684	661	15	8	\$396,670,985

**2014 Statutory Exemptions
Parcel Counts and Total Value
Chittenden**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Bolton	6	16	16	0	0	16,474,800
Buels Gore	0	0	0	0	0	0
Burlington	406	410	408	0	2	1,675,051,900
Charlotte	26	29	28	1	0	25,544,600
Colchester	158	157	157	0	0	195,903,400
Essex Jct.	52	54	54	0	0	99,312,600
Essex Town	79	88	88	0	0	76,460,300
Hinesburg	41	50	50	0	0	16,596,800
Huntington	14	18	18	0	0	8,888,700
Jericho	32	35	35	0	0	18,365,300
Jericho ID	13	13	13	0	0	5,658,400
Milton	58	58	55	3	0	37,037,990
Richmond	27	33	30	3	0	27,650,900
Shelburne	79	73	72	0	1	116,860,100
South Burlington	54	132	102	30	0	204,842,300
St. George	6	6	4	2	0	902,000
Underhill	31	31	24	7	0	19,738,400
Underhill ID	8	7	4	3	0	1,781,900
Westford	23	22	22	0	0	5,646,200
Williston	102	110	105	5	0	78,105,888
Winooski	39	41	19	22	0	37,404,400
County Totals	1,254	1,383	1,304	76	3	\$2,668,226,878

**2014 Statutory Exemptions
Parcel Counts and Total Value**

Essex

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Averill	0	0	0	0	0	0
Averys Gore	0	0	0	0	0	0
Bloomfield	17	21	21	0	0	3,028,900
Brighton	39	44	38	4	2	9,894,122
Brunswick	15	23	23	0	0	2,864,700
Canaan	33	42	41	0	1	10,765,000
Concord	26	30	30	0	0	4,494,900
East Haven	11	11	11	0	0	1,351,200
Ferdinand	3	7	7	0	0	8,895,800
Granby	9	12	12	0	0	981,800
Guildhall	15	16	15	1	0	1,861,000
Lemington	0	12	12	0	0	1,392,100
Lewis	3	10	10	0	0	4,672,000
Lunenburg	27	30	30	0	0	7,689,800
Maidstone	4	12	12	0	0	4,253,100
Norton	9	12	9	3	0	4,675,800
Victory	10	21	21	0	0	12,081,000
Warners Grant	0	0	0	0	0	0
Warren Gore	0	0	0	0	0	0
County Totals	221	303	292	8	3	\$78,901,222

**2014 Statutory Exemptions
Parcel Counts and Total Value
Franklin**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Bakersfield	18	19	9	10	0	6,830,800
Berkshire	14	18	8	10	0	1,747,700
Enosburgh	60	64	30	29	5	203,000
Fairfax	38	42	41	1	0	13,874,300
Fairfield	29	31	22	9	0	6,405,157
Fletcher	18	16	10	6	0	2,615,100
Franklin	17	19	11	8	0	8,531,600
Georgia	33	35	35	0	0	11,672,200
Highgate	39	49	36	13	0	40,053,400
Montgomery	24	28	13	15	0	12,623,700
Richford	58	61	58	0	3	42,122,800
Sheldon	34	25	10	15	0	7,459,300
St. Albans City	63	52	12	40	0	223,072,800
St. Albans Town	12	38	15	23	0	59,779,400
Swanton	72	68	54	14	0	71,998,600
County Totals	529	565	364	193	8	\$508,989,857

**2014 Statutory Exemptions
Parcel Counts and Total Value
Grand Isle**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Alburgh	41	48	24	17	7	16,485,000
Grand Isle	24	32	27	5	0	29,938,300
Isle LaMotte	20	21	21	0	0	5,714,700
North Hero	20	29	16	13	0	19,788,100
South Hero	23	29	19	10	0	12,097,000
County Totals	128	159	107	45	7	\$84,023,100

**2014 Statutory Exemptions
Parcel Counts and Total Value
Lamoille**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Belvidere	10	14	9	5	0	5,030,500
Cambridge	46	54	43	11	0	43,898,900
Eden	21	31	31	0	0	8,301,520
Elmore	7	11	11	0	0	5,333,200
Hyde Park	32	39	30	9	0	70,922,400
Johnson	44	59	56	2	1	774,808,900
Morristown	72	97	96	0	1	46,145,400
Stowe	58	66	65	0	1	63,661,500
Waterville	9	11	0	11	0	5,668,900
Wolcott	26	35	34	1	0	5,812,200
County Totals	325	417	375	39	3	\$1,029,583,420

**2014 Statutory Exemptions
Parcel Counts and Total Value
Orange**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Bradford	46	53	53	0	0	18,168,700
Braintree	14	17	13	4	0	3,964,300
Brookfield	20	25	17	8	0	5,489,000
Chelsea	25	25	16	9	0	11,179,500
Corinth	22	23	23	0	0	1,697,400
Fairlee	22	23	23	0	0	12,010,800
Newbury	44	57	57	0	0	6,571,600
Orange	17	22	19	3	0	7,587,200
Randolph	84	86	54	27	5	204,044,900
Strafford	17	24	22	2	0	8,980,800
Thetford	49	58	37	21	0	47,758,716
Topsham	7	7	0	0	7	461,600
Tunbridge	15	19	18	0	1	8,188,300
Vershire	8	9	8	0	1	4,686,400
Washington	22	27	23	4	0	5,763,700
Wells River	19	26	25	0	1	2,664,100
West Fairlee	21	23	19	4	0	2,915,300
Williamstown	31	34	30	3	1	13,495,800
County Totals	483	558	457	85	16	\$365,628,116

**2014 Statutory Exemptions
Parcel Counts and Total Value
Orleans**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Albany	13	19	19	0	0	4,215,900
Barton	24	37	37	0	0	16,838,800
Brownington	15	23	21	0	2	3,953,000
Charleston	19	22	22	0	0	3,280,100
Coventry	16	31	17	14	0	3,854,400
Craftsbury	41	39	37	2	0	6,170,800
Derby	60	75	75	0	0	38,413,400
Glover	21	25	24	1	0	5,384,600
Greensboro	15	19	18	0	1	4,176,600
Holland	6	7	3	4	0	5,040,300
Irasburg	20	21	17	4	0	7,046,300
Jay	19	19	19	0	0	4,208,100
Lowell	18	17	17	0	0	3,603,600
Morgan	15	18	18	0	0	1,370,400
Newport City	69	81	80	0	1	65,115,000
Newport Town	17	19	19	0	0	3,360,100
Orleans ID	14	16	16	0	0	6,163,400
Troy	46	47	47	0	0	5,320,700
Westfield	12	17	10	6	1	7,004,800
Westmore	11	21	20	0	1	7,722,500
County Totals	471	573	536	31	6	\$202,242,800

**2014 Statutory Exemptions
Parcel Counts and Total Value
Rutland**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Benson	13	13	0	0	13	5,083,400
Brandon	47	56	45	11	0	40,358,100
Castleton	47	89	88	0	1	100,406,900
Chittenden	27	31	21	8	2	30,900,400
Clarendon	22	40	40	0	0	13,047,000
Danby	27	28	28	0	0	538,300
Fair Haven	54	60	60	0	0	34,815,500
Hubbardton	14	26	20	6	0	5,550,500
Ira	8	12	12	0	0	1,176,000
Killington	17	51	51	0	0	16,118,260
Mendon	29	37	29	0	8	8,398,600
Middletown Springs	12	13	13	0	0	2,484,300
Mount Holly	17	24	24	0	0	4,582,001
Mount Tabor	6	9	9	0	0	25,867,500
Pawlet	19	20	20	0	0	5,812,990
Pittsfield	9	13	13	0	0	1,393,500
Pittsford	35	46	45	0	1	20,481,600
Poultney	29	33	31	0	2	82,594,100
Proctor	38	39	39	0	0	20,521,600
Rutland City	202	220	212	0	8	321,199,425
Rutland Town	31	35	33	2	0	16,886,400
Shrewsbury	17	18	18	0	0	8,624,900
Sudbury	10	14	8	6	0	2,982,372
Tinmouth	7	10	10	0	0	1,656,200
Wallingford	33	36	35	1	0	12,550,200
Wells	14	16	16	0	0	2,339,900
West Haven	10	14	14	0	0	783,900
West Rutland	47	52	52	0	0	14,437,700
County Totals	841	1,055	986	34	35	\$801,591,548

**2014 Statutory Exemptions
Parcel Counts and Total Value
Washington**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Barre City	175	198	152	45	1	244,152,386
Barre Town	134	124	92	32	0	112,371,900
Berlin	57	87	86	1	0	110,597,300
Cabot	27	26	26	0	0	932,100
Calais	20	25	24	1	0	3,068,500
Duxbury	16	20	20	0	0	30,109,100
East Montpelier	29	43	30	13	0	48,058,600
Fayston	19	23	23	0	0	9,953,000
Marshfield	32	36	34	0	2	13,087,900
Middlesex	17	33	31	1	1	9,232,800
Montpelier	59	104	104	0	0	191,613,400
Moretown	23	24	22	1	1	4,234,900
Northfield	104	114	47	67	0	325,175,820
Plainfield	29	32	17	13	2	32,520,800
Roxbury	9	13	10	3	0	9,732,500
Waitsfield	36	41	41	0	0	11,160,100
Warren	42	38	32	6	0	10,038,500
Waterbury	43	47	47	0	0	242,676,700
Woodbury	15	20	14	6	0	6,224,900
Worcester	13	20	16	4	0	13,645,200
County Totals	899	1,068	868	193	7	\$1,428,586,406

**2014 Statutory Exemptions
Parcel Counts and Total Value
Windham**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Athens	10	11	11	0	0	1,582,600
Brattleboro	216	227	224	0	3	202,455,863
Brookline	8	8	8	0	0	387,840
Dover	30	31	31	0	0	13,797,730
Dummerston	21	31	31	0	0	10,244,300
Grafton	11	15	15	0	0	5,102,100
Guilford	12	16	16	0	0	3,982,210
Halifax	18	17	17	0	0	2,013,100
Jamaica	24	51	50	0	1	6,266,938
Londonderry	29	36	34	0	2	6,914,300
Marlboro	17	19	17	0	2	4,543,000
Newfane	36	42	42	0	0	8,597,700
Putney	43	50	49	1	0	121,958,700
Rockingham	88	91	90	0	1	51,407,500
Somerset	0	0	0	0	0	0
Stratton	15	16	16	0	0	24,774,800
Townshend	40	38	38	0	0	23,370,600
Vernon	24	37	37	0	0	7,827,200
Wardsboro	25	27	23	4	0	4,416,200
Westminster	27	33	19	14	0	66,119,600
Whitingham	21	26	26	0	0	7,252,500
Wilmington	80	85	59	26	0	32,159,210
Windham	12	12	8	4	0	1,731,200
County Totals	807	919	861	49	9	\$606,905,191

**2014 Statutory Exemptions
Parcel Counts and Total Value
Windsor**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2013	2014	Assessed Value	Insurance Value	Undeter- mined	
Andover	20	22	22	0	0	4,111,300
Baltimore	2	3	3	0	0	147,800
Barnard	34	43	43	0	0	6,871,550
Bethel	52	63	63	0	0	12,933,300
Bridgewater	17	25	25	0	0	4,589,300
Cavendish	28	33	33	0	0	10,922,200
Chester	45	50	50	0	0	28,877,200
Hartford	176	176	173	0	3	103,392,800
Hartland	35	39	36	2	1	12,627,800
Ludlow	43	54	54	0	0	22,282,100
Norwich	52	56	56	0	0	34,956,400
Plymouth	10	44	44	0	0	16,659,760
Pomfret	14	17	17	0	0	7,473,150
Reading	23	35	32	3	0	12,565,296
Rochester	27	40	28	12	0	16,056,900
Royalton	40	55	55	0	0	16,142,300
Sharon	22	30	30	0	0	11,937,322
Springfield	116	132	117	13	2	134,755,269
Stockbridge	19	49	46	3	0	7,437,600
Weathersfield	32	44	42	2	0	23,937,200
West Windsor	21	22	22	0	0	7,838,200
Weston	18	19	19	0	0	7,093,490
Windsor	42	54	35	19	0	90,327,724
Woodstock	70	75	75	0	0	56,843,500
County Totals	958	1,180	1,120	54	6	\$650,779,461
STATE TOTALS:	8,743	10,484	9,420	916	148	\$9,909,269,108