

# Tax Appeals Report

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Vermont Department of Taxes, Vermont League of  
Cities and Towns, and the Vermont Assessors and  
Listers Association

**January 15, 2015**

Act 174 of 2014

Sec. 65 TAX APPEALS REPORT

The Department of Taxes, the Vermont League of Cities and Towns, and the Vermont Assessors and Listers Association shall jointly analyze and report to the General Assembly, on or before January 15, 2015, on the following issues:

(1) the process by which towns are compensated for a reduction in listed value under 32 V.S.A. § 5412, with suggestions about how to make that process more equitable to towns; and

(2) the current costs to towns of defending property tax valuations that benefit the Education Fund, with suggestions for making the defense of property tax valuations more equitable to towns.

## Executive Summary

At the direction of the Legislature, a committee consisting of the Vermont Department of Taxes, Division of Property Valuation and Review, the Vermont League of Cities and Towns and the Vermont Assessors and Listers Association reviewed issues arising from property tax appeals. This report summarizes the processes related to appeals, information and statistics describing property tax appeals and makes recommendations for potential changes and improvements that might address some of the issues that are apparent in the appeals process.

At present, a municipality may only apply for reimbursement of the Education Fund taxes refunded to a party who successfully appeals a property's value if the value of the municipality's grand list is reduced by at least one percent (1%) as a result of the reduction of the value of the parcel. This report notes that in 2014, there were very few properties in each municipality that would affect the grand list by 1% or more.

The process for appealing the valuation of a single parcel is potentially expensive, depending on the appeal process chosen, and may take several months or more to resolve.

Among the recommendations are:

- A. Review the process of valuation of properties from the initial valuation through the appeals process to consider whether Vermont's historical process of valuation meets the needs of all the various constituents that rely on the valuations.
- B. Reduce the required impact that permits a municipality to seek reimbursement from the Education Fund from 1% of the grand list (present requirement) to one-half percent (0.5%) of the grand list.
- C. Explore options that might reduce the overall cost of appeals or improve the opportunities for timely resolution of appeals.

## Introduction and Charge

### Introduction

A committee consisting of the Vermont Department of Taxes - Division of Property Valuation and Review, Vermont League of Cities and Towns and the Vermont Assessors and Listers Association was formed to make recommendations regarding the process for compensating municipalities for (1) refunds of the Education Fund taxes to landowners prosecuting successful appeals of property values; and, (2) the costs incurred by municipalities in defending property tax appeals which involve properties subject to Education Fund taxes.

### Charge

The charge to the Committee is set out in Act 174, Section 65

#### Sec. 65. TAX APPEALS REPORT

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(2) the current costs to towns of defending property tax valuations that benefit the Education Fund, with suggestions for making the defense of property tax valuations more equitable to towns.

## Findings

### Tax Appeal Process – Municipal Valuation

An appeal of a taxpayer's property value commences with a notice of grievance to the municipal assessing officials (Listers or Assessor). The municipal assessing officials review the taxpayer's claims and may adjust the appraised value to reflect the taxpayer's concerns. If the taxpayer is not satisfied with the resolution reached by the municipal assessing officials, the next step is to continue the grievance process by appealing the decision of the municipal assessing officials to the municipality's board of civil authority. The board of civil authority is composed of the municipal legislative body, the justices of the peace, and the municipal clerk. The board of civil authority holds a hearing at which the property owner presents the case for the valuation desired by the property owner and the municipal assessing officials present their case defending the valuation established by the municipal assessing officials. The board of civil authority appoints a subcommittee of at least three members to conduct an onsite inspection of the property under appeal. The inspection committee reports back to the entire board before the decision is made. The board of civil authority may increase or decrease the value or leave the value as set by the municipal assessing officials. The process at the municipal level is meant to be relatively informal and appropriate for a taxpayer to do on their own, without professional assistance.

If the property owner is dissatisfied with the board of civil authority decision, there are two options for pursuing a further appeal. One option is to appeal the board of civil authority decision to the Superior Court, Civil Division. That appeal is *de novo* at the court, meaning that all the information must be developed and presented to the court as new information. The court does not rely on the proceedings before the board of civil authority. The second avenue for an appeal from the board of civil authority is an appeal to the Division of Property Valuation and Review at the Department of Taxes. This option is an administrative proceeding conducted by an independent hearing officer appointed by the Tax Department, and paid by the Tax Department but who otherwise operates independently.

If the appeal is taken to the Superior Court, it is handled as a civil case with all of the pretrial proceedings and options that would be available in any civil case. Parties may engage in discovery proceedings and motion practice prior to the trial. If the case reaches a trial, each party – property owner and the municipality, introduce evidence, cross examine witnesses and otherwise proceed like any other civil trial. Parties are generally represented by attorneys, and often retain expert witnesses such as appraisers to develop the evidence that is presented to the Court.

An appeal to the Property Valuation and Review Division is handled as a contested administrative hearing. The hearing officer schedules a hearing in the town where the property is located and provides each party, landowner and municipality, with an opportunity to present evidence. Parties may assemble their own evidence, using municipal records and other information that is available publicly. Some parties may choose to retain expert witnesses, such as appraisers or real estate agents, others proceed without assistance. Municipalities are often represented by municipal assessing officials, sometimes assisted by professional appraisers and attorneys. Once the presentation of evidence is complete, the hearing officer produces a written decision which may increase, reduce or make no change to the value.

A property owner who is dissatisfied with the results of an appeal to the Superior Court, Civil Division or the Division of Property Valuation and Review has only one option for further appeal. The party must appeal the decision to the Vermont Supreme Court.

### Equalization Study and Appeal Process

The process for conducting the equalization study may be generally described as:

- 1) Data for each sale occurring in each municipality is collected using information extracted from the Property Transfer Tax Returns filed with the Department. Information from sales for the current year and the two prior years is used in the study.
- 2) The records of the sales are sent to the municipality where the instruments evidencing the sales are recorded for verification and a review of the circumstances of each sale. In addition, verification letters are mailed to sellers and buyers, with an emphasis on sales that would constitute outliers, to gather information about the circumstances of the sale. The results of the verification process are used to eliminate sales that do not represent arms-length sales.
- 3) When there are insufficient sales (less than 5) for a reliable sample at the town level, supplemental appraisals are obtained to ensure that a reliable sample is available for equalization.
- 4) All sales that are approved for inclusion in the study are classified into the 15 grand list categories

Grand List Category Code	Use Class
R1 - Residential 1	Residential
R2 - Residential 2	Residential
S1 - Seasonal	Residential
S2 - Seasonal 2	Residential
MH-U - Mobile Home-Unlanded	Residential
MH-L - Mobile Home-Landed	Residential
C - Commercial	Commercial/Industrial
CA - Commercial Apartments	Commercial/Industrial
I - Industrial - Manufacturing	Commercial/Industrial
UE - Industrial - Electric Utility	Utilities
UO - Industrial - Other Utility	Utilities
F - Farm	Farm/Vacant
W - Woodland	Farm/Vacant
M - Miscellaneous	Farm/Vacant
O - Other	Category used to isolate a unique type of property, such as condominiums or lakefront properties

5) The ratio of listed-value-to-sales-price is calculated for all included sales. Individual ratios are examined for unusual values and are flagged for investigation, and possible exclusion from the sample.

6) The ratios for the included sales are aggregated at the grand list category, class, and for the municipality as a whole. In addition, a statistical analysis is applied to determine whether the aggregated ratios are within a 10% margin of error at a 90% confidence interval for each of the grand list category and use class. If the aggregate ratio of the sample is reliable at the category or class level, that ratio is applied to equalize the category or class. If the ratios are not reliable at the category level, the class level is used. If the aggregate ratio is not reliable at the class level the ratio is computed at the municipal level.

7) The resulting reliable ratios are applied to the aggregate grand list value for the appropriate category, class or the municipality as a whole to compute the equalized education property value for the municipality. The equalized education property tax grand list is one percent (1%) of the equalized education property value for the municipality.

8) The COD is also calculated from the results of the equalization study to assess the internal fairness of each municipal grand list. The COD represents the degree to which individual property valuations vary from the average level of appraisal in that particular municipality. A high coefficient of dispersion indicates a need for a reappraisal.

Once the results of the equalization study are completed, and published to the municipalities, there is an appeal process available. The process is specified in 32 V.S.A. § 5408.

The appeal process commences with a petition to the Director of the Division of Property Valuation and Review to re-determine either or both of the equalized education property value or the coefficient of dispersion. The Director holds a hearing on the petition and renders a decision. If the municipality is not satisfied with the Director's determination, there is a further appeal to the Valuation Appeal Board ("VAB"). The VAB holds an evidentiary hearing, deliberates and renders a written decision determining outcome of the appeal. If the municipality is not satisfied with the VAB decision, there are further rights of appeal to the Superior Court, Civil Division and then to the Supreme Court.

## Statistics on Appeals

### *Appeals of Property Values to Property Valuation and Review Division*

The Division of Property Valuation and Review tracks statistics on the appeals filed with the Division and publishes the statistics in the Division's Annual Report. In general, from 2001 to 2011, on an annual basis, there were between 134 and 241 appeals annually. The average number of appeals filed each year during that period was 174. In 2012, there were 140 appeals heard by hearing officers, which resulted in decisions affecting land values as follows:

No Change 32	Reduced 20% or less 55	Reduced More than 20% 21	Increased Value 16
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In 2013, there were 87 appeals heard by hearing officers, which resulted in decisions affecting land values as follows:

No Change 18	Reduced 20% or less 26	Reduced More than 20% 18	Increased Value 0
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Out of the total appeals filed with the Division, 22 were withdrawn or dismissed. Of the decisions made by hearing officers, 6 decisions were appealed to the Vermont Supreme Court.

### *Appeals to Superior Court*

There are no regularly published statistics on the number of appeals or the disposition of appeals filed in the Superior Court. In response to an inquiry, an ad hoc report generated from the Court's case management system indicated that there were 30 appeals filed during calendar year 2012 in Superior Courts around the State classified as "Appeal-Tax". In calendar year 2013, that number was 40.

### *Recent Appeals of High Valued Properties*

Type of Property	Parties
Burlington International Airport	City of Burlington and City of South Burlington (Superior Court)
Hydro Electric Generation Facilities in Vernon, Rockingham, Barnet, Newbury, Somerset	TransCanada Hydro Northeast, Inc. and various municipalities (Superior Court)
Electric Transmission Facilities	Vermont Transco, LLC and Town of Vernon (On remand, Supreme Court)
Covenant Restricted Housing	(Franks v. Essex) Supreme Court – Decided The legal fees for litigation were \$14,800 related to an appeal of a condominium valued at \$173,900. The ultimate impact on the single unit was small, but the overall impact of the litigation would have caused possible adjustments on all the covenant restricted housing in the State- over 1,000 units.

### *The Costs to Municipalities of Defending Tax Appeals*

A review of the decisions rendered in the appeals to the Hearing Officers discloses that in the 65 appeals that proceeded to a decision, there were two appeals in which the municipality was represented by counsel and by an appraiser. There were two cases in which the municipality was represented by counsel but not by an appraiser. There were three cases in which the municipality had an appraiser but was not represented by counsel. In all other cases, the municipality was represented by the municipal listing officials, a part of whose job it is to represent the municipality in cases of this kind.

## **Municipality's Concerns with Tax Appeals**

Municipalities have expressed a concern that the cost of all the appeals falls wholly on the municipality although the amount of the tax collected is split roughly 25% to the municipality and 75% to the Education Fund. Municipal legislative bodies and municipal managers have expressed a concern that the imposing the entire burden of defending the property tax appeals on the municipality when 75% of the revenue is passed along to the Education Fund is fundamentally unfair.

There is a further concern that tax appeals take a long time to resolve and during the pendency of the appeal, the property owner may pay substantial taxes to the municipality. In the event the value of the property is reduced for the year in which the appeal is filed and each of the next two following years, the municipality may be exposed to a significant financial risk related to the obligation to refund to the property owner or credit against future taxes any amounts paid on the excess value that is not upheld in the appeal.

## **Existing Remedies Available to Municipalities**

### **Reimbursement for Education Fund Taxes Paid by the Municipality**

In 2001 the Legislature provided a remedy for a municipality whose grand list was substantially affected by the outcome of a property tax appeal or the settlement of a property tax appeal through the provisions of 32 V.S.A. §5412<sup>1</sup>. That statute was rewritten in 2007 into its current form. Provided a municipality complies with certain notice requirements, and in the case of a settlement, obtains the consent to the settlement by the Commissioner of Taxes, then the municipality can recover the amounts paid to the education fund provided the value of the municipality's grand list is reduced by at least one percent (1%) as a result of the reduction of the value of the parcel.

The Equalized Education Grand List (one percent (1%) of the Equalized Education Property Values) in 2013 ranged from \$1,170 in Warner's Grant (2 Parcels) to \$39,629,060 in the City of Burlington (10,372 Parcels). The mean (average) of all the municipal grand lists was \$2,982,013 with a mean of the parcel counts at 1,232. The median (midpoint) of the grand lists was \$1,677,125 and the median parcel count was 867.5.

The existing remedy is seldom exercised because there are relatively few parcels in any one municipality where a reduction in value would reduce the entire municipal grand list by one percent (1%) or more.

Presumably the legislature originally chose this relatively high trigger in order to balance possibly competing interests. Absent a statewide property tax, municipalities still would have to value their properties. Properties should be valued at their fair market value, however if the body that sets the value is not fully invested in defending the values, there might be an incentive to be more aggressive at the high end. Or there might be little incentive to vigorously defend an appeal.

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<sup>1</sup> See Appendix A



The legislature has struggled with the proper balance, and has for example, mandated that the state provide a grand list value of natural gas pipelines for education purposes (32 V.S.A. § 3621, effective for the 2015 grand list) and appropriated monies to value and defend hydroelectric facilities.

### **Special Fund for Payment of Appraisal and Legal Fees for Appeals of Hydroelectric Facilities**

The Legislature appropriated funds to pay for the appraisals of the hydroelectric facilities owned by TransCanada Hydro Northeast, Inc.<sup>2</sup> At the same time a separate appropriation was made to reimburse municipalities for legal fees incurred in the defense of the appeals of those hydroelectric facilities. The fund that pays for the appraisals is managed by the Department of Taxes. The appropriations for the funds for appraisals totaled \$185,000, of which \$147,586 has been spent on appraisals of the hydroelectric properties and expenses related to expert witnesses costs related to litigating the appeals through the end of 2014 and the balance of \$37,414 is being applied to the expenses related to having the appraiser participate in the pre-trial preparation and discovery matters related to the pending litigation over the values of the hydroelectric facilities.

### **Recommendations**

If the Legislature wishes to revisit this issue, there are several possible alternatives to consider.

A. The legislature could reevaluate the roles of the state and municipalities in this process.

1. The legislature could study the feasibility of the state assuming the appraisal role. Previously this has been considered on a three year rolling reappraisal basis. The costs of such a process, and benefits and challenges would need to be considered.
2. The legislature could alternatively study the feasibility of the state assuming the appraisal role for certain categories of properties that cut across municipalities or are considered to require specialized expertise, such as utilities or large commercial and industrial parcels

B. With respect to the process by which towns are compensated for a reduction in listed value under 32 V.S.A. § 5412, the legislature could consider increasing The percentage change in the grand list as a result of the reduction in value following an appeal, which is presently set at one percent (1%) of the grand list should be reduced to one half of one percent (0.50%).

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<sup>2</sup> Sec. 73a. 2013 Acts and Resolves No. 50, Sec. E.139(c) is added to read:

(c) Of this appropriation, \$75,000 shall be transferred to the Department of Taxes, Division of Property Valuation and Review and used with any remaining funds from the amount transferred pursuant to 2013 Acts and Resolves No. 1, Sec. 75, for payment of any expenses associated with reappraisals of the hydroelectric plants and other property owned by TransCanada Hydro Northeast, Inc. in the State of Vermont. Expenditures for this purpose shall be considered qualified expenditures under 16 V.S.A. § 4025(c).

C. Additional areas that might be considered were proposed by VLCT and VALA during the discussions held in preparation for drafting this report.

1. Presently municipalities bear the entire risk (they pay all the legal fees, all the litigation costs, appraisal costs) and the risk that they will have to refund money to a taxpayer that paid tax payment based on the values that were ultimately reduced. VALA and VLCT suggest that the municipality and the State bear their respective proportions of the costs and risks (e.g. the State pays on average 75% of the costs, and the municipality pays 25% of the cost) because in general that is the distribution of the revenue from each dollar of property tax collected.
2. If municipalities are required to refund money to a taxpayer who is successful in reducing the amount of the taxes due then the Education Fund should reimburse the municipalities for Education Fund taxes refunded to the taxpayer.
3. The process for resolving appeals should be more streamlined and less expensive. One concept was that tax appeals for properties above a certain value should go first to a binding determination of value using a qualified fee appraiser as the person to set the value. The process would limit appeals from that determination to legal arguments and procedural defects, not the underlying value. The State would pay for the appraisers who would establish the value of the contested property.
4. State Hearing Officers should be replaced with an appeals board (three members paid by the State, one of whom is a professional appraiser) where all property tax appeals would be heard by the one central board. All appeals would be heard in a central location by the board.
5. Create a mechanism for municipalities to obtain ad hoc assistance (legal, amicus briefs, etc.) from the Department on specific appeals, particularly those with large dollar values or difficult properties. This recommendation would put a significant additional burden on the Department's legal resources.

## Appendix A

### 32 V.S.A. § 5412. Reduction of listed value and recalculation of education tax liability

(a)(1) If a listed value is reduced as the result of an appeal or court action, and if the municipality files a written request with the Commissioner within 30 days after the date of the determination, entry of the final order, or settlement agreement if the Commissioner determines that the settlement value is the fair market value of the parcel, the Commissioner shall recalculate the municipality's education property tax liability for the year at issue, in accord with the reduced valuation, provided that:

(A) the reduction in valuation is the result of an appeal under chapter 131 of this title to the Director of Property Valuation and Review or to a court, with no further appeal available with regard to that valuation, or any judicial decision with no further right of appeal, or a settlement of either an appeal or court action if the Commissioner determines that the settlement value is the fair market value of the parcel;

(B) the municipality notified the Commissioner of the appeal or court action, in writing, within 10 days after notice of the appeal was filed under section 4461 of this title or after the complaint was served; and

***(C) as a result of the valuation reduction of the parcel, the value of the municipality's grand list is reduced at least one percent.***

(2) The municipality's request shall include a copy of the agreement, determination or final order, and any other documentation necessary to show the existence of these conditions.

(b) To the extent that the municipality has paid that liability, the Commissioner shall allow a credit for any reduction in education tax liability against the next ensuing year's education tax liability or, at the request of the municipality, may refund to the municipality an amount equal to the reduction in education tax liability.

(c) If a listed value is increased as the result of an appeal under chapter 131 of this title or court action, whether adjudicated or settled and the Commissioner determines that the settlement value is the fair market value of the parcel, with no further appeal available with regard to that valuation, the Commissioner shall recalculate the municipality's education property tax for each year at issue, in accord with the increased valuation, and shall assess the municipality for the additional tax at the same time the Commissioner assesses the municipality's education tax liability for the next ensuing year, unless the resulting assessment would be less than \$300.00. Payment under this section shall be due with the municipality's education tax liability for the next ensuing year.

(d) Recalculation of education property tax under this section shall have no effect other than to reimburse or assess a municipality for education property tax changes which result from property revaluation. (Added 2001, No. 63, § 279, eff. June 16, 2001; amended 2007, No. 65, § 393, eff. June 4, 2007; 2007, No. 190 (Adj. Sess.), § 13, eff. June 6, 2008.) ***(Emphasis Added)***

## Appendix B

Town Name	# >1%	# >.5%	Total GL Parcels
Addison	4	12	850
Albany	3	13	669
Alburgh	1	1	1867
Andover	4	24	573
Arlington	5	6	1443
Athens	9	70	266
Averill	6	57	266
Avery's Gore	3	6	14
Bakersfield	2	10	735
Baltimore	39	82	114
Barnard	5	19	864
Barnet	5	8	1164
Barre City	9	17	3314
Barre Town	3	6	3861
Barton	5	12	1233
Belvidere	12	58	284
Bennington	3	10	5533
Benson	5	19	649
Berkshire	3	14	769
Berlin	9	20	1728
Bethel	3	7	1188
Bloomfield	10	46	288
Bolton	7	10	792
Bradford	3	7	1348
Braintree	4	14	732
Brandon	5	5	1996
Brattleboro	4	11	4933
Bridgewater	9	21	802
Bridport	6	17	671
Brighton	1	6	1084
Bristol	3	6	1675
Brookfield	1	11	891
Brookline	3	34	344
Brownington	3	11	675
Brunswick	24	58	149
Buel's Gore	22	24	31
Burke	4	8	1235

Burlington	1	11	11090
Cabot	2	10	909
Calais	1	4	987
Cambridge	9	19	1967
Canaan	5	13	685
Castleton	3	4	2456
Cavendish	3	9	1242
Charleston	3	14	770
Charlotte	1	3	1740
Chelsea	2	9	843
Chester	3	4	1874
Chittenden	5	13	765
Clarendon	5	11	1337
Colchester	2	6	6751
Concord	5	9	1058
Corinth	1	7	1022
Cornwall	2	12	613
Coventry	7	14	608
Craftsbury	2	12	777
Danby	3	19	882
Danville	2	2	1576
Derby	3	8	2635
Dorset		6	1531
Dover	3	5	3459
Dummerston	4	13	1029
Duxbury	5	8	720
East Haven	7	34	248
East Montpelier	1	5	1206
Eden	5	13	892
Elmore	1	16	650
Enosburg	2	15	1315
Essex Junction	5	6	3409
Essex Town	3	6	4338
Fair Haven	5	11	1225
Fairfax	2	5	1817
Fairfield	1	9	1021
Fairlee	6	19	678
Fayston	1	5	1171
Ferdinand	12	22	93
Ferrisburgh	3	4	1552

Fletcher		10	717
Franklin	2	9	966
Georgia	3	4	2170
Glastenbury	5	9	9
Glover	2	6	891
Goshen	20	72	148
Grafton	4	25	630
Granby	11	35	147
Grand Isle	2	13	1267
Granville	10	45	331
Greensboro		10	933
Groton	2	10	809
Guildhall	8	50	295
Guilford	3	6	1116
Halifax	3	15	656
Hancock	7	49	263
Hardwick	2	5	1530
Hartford	2	3	5651
Hartland	1	6	1603
Highgate	5	8	1730
Hinesburg	1	5	1985
Holland	7	22	519
Hubbardton	2	9	721
Huntington	1	6	915
Hyde Park	1	3	1491
Ira	11	60	306
Irasburg	5	10	684
Isle La Motte	5	17	880
Jamaica	2	7	1348
Jay	3	4	917
Jericho	1	2	1595
Jericho ID	4	10	474
Johnson	1	12	1346
Killington	3	3	3219
Kirby	5	55	350
Landgrove	16	67	224
Leicester	1	7	808
Lemington	27	71	127
Lewis	4	5	39
Lincoln	4	11	744

Londonderry		7	1599
Lowell	2	7	709
Ludlow	3	4	3501
Lunenburg	6	10	1059
Lyndon	4	6	2345
Maidstone	3	26	374
Manchester	1	5	2898
Marlboro	3	13	665
Marshfield	4	10	837
Mendon	2	10	867
Middlebury	5	7	2896
Middlesex	2	9	936
Middletown Springs	3	19	487
Milton	3	4	4412
Monkton	2	4	937
Montgomery	2	12	970
Montpelier	5	13	3525
Moretown	6	14	898
Morgan	1	11	875
Morristown	3	9	2604
Mt. Holly	2	6	1229
Mt. Tabor	37	91	172
N. Bennington ID	6	15	446
New Haven	2	5	884
Newark	3	15	714
Newbury	1	7	1466
Newfane	2	6	1368
Newport City	8	14	2078
Newport Town	1	13	991
North Hero		12	1087
Northfield	13	26	2026
Norton	11	34	308
Norwich		4	1607
Orange	7	13	622
Orleans	8	19	405
Orwell	3	15	773
Panton	15	47	333
Pawlet	3	18	823
Peacham	4	11	703
Peru	1	16	780

Pittsfield	3	16	523
Pittsford	7	9	1532
Plainfield	3	6	619
Plymouth	1	8	1218
Pomfret	5	32	615
Poultney	5	6	1812
Pownal	3	6	1756
Proctor	6	10	800
Putney	3	9	1061
Randolph	2	7	2122
Reading	9	32	562
Readsboro	5	8	818
Richford	10	16	1192
Richmond	1	3	1689
Ripton	2	16	424
Rochester	1	7	971
Rockingham	5	9	2393
Roxbury	5	21	602
Royalton	5	7	1336
Rupert	6	27	585
Rutland City	7	16	7068
Rutland Town	9	18	2203
Ryegate	2	7	770
Salisbury	9	16	742
Sandgate	13	37	366
Searsburg	7	31	167
Shaftbury ID	5	26	291
Shaftsbury	2	5	1502
Sharon	3	10	793
Sheffield	2	8	550
Shelburne	3	8	2933
Sheldon	4	8	986
Shoreham	5	21	750
Shrewsbury	5	21	719
Somerset	1	11	36
South Burlington	2	6	7523
South Hero		8	1221
Springfield	4	11	4166
St. Albans City	3	7	2550
St. Albans Town	2	12	3281



St. George	14	75	358
St. Johnsbury	6	17	3076
Stamford	3	12	742
Stannard	22	84	179
Starksboro	1	10	961
Stockbridge	3	10	806
Stowe	2	7	3812
Strafford	3	11	707
Stratton	1	11	1601
Sudbury	4	17	505
Sunderland	4	11	731
Sutton	7	19	613
Swanton	1	3	3353
Thetford	2	6	1431
Tinmouth	6	23	456
Topsham	1	1	855
Townshend	5	10	1059
Troy	4	9	1033
Tunbridge	3	13	893
Underhill ID	2	48	254
Underhill Town	1	5	1083
Vergennes	4	8	951
Vernon	3	5	947
Vershire	5	23	505
Victory	13	35	171
Waitsfield	2	9	1150
Walden	3	10	740
Wallingford	3	5	1184
Waltham	11	91	229
Wardsboro	1	4	1051
Warner's Grant	2	3	3
Warren		4	3312
Warren's Gore	39	44	56
Washington	2	11	704
Waterbury	2	10	2225
Waterford	4	10	799
Waterville	5	33	382
Weathersfield	2	4	1711
Wells	1	5	1007
Wells River	16	71	236

West Fairlee	9	35	454
West Haven	20	63	182
West Rutland	4	8	1066
West Windsor	2	12	909
Westfield	9	23	472
Westford	1	5	955
Westminster	6	9	1586
Westmore	4	17	700
Weston	4	31	654
Weybridge	3	17	397
Wheelock	4	15	586
Whiting	19	76	218
Whitingham	3	4	1191
Williamstown	3	5	1688
Williston	3	10	3988
Wilmington	1	2	3118
Windham	4	16	537
Windsor	4	10	1398
Winhall	2	2	2039
Winooski	5	9	2115
Wolcott	2	5	979
Woodbury	3	8	870
Woodford	2	28	511
Woodstock	2	10	1974
Worcester	4	15	492
Total	1277	4302	338931