

Statutory Exemptions

Figure 1 shows the number and values of properties exempt from property taxation per 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 the following:

- Property owned by the United States
- State and municipal governments
- Organizations chartered by act of Congress including veterans' organizations
- Red Cross, Boy and Girl Scout organizations

Also covered under this statute are real and personal estate that is:

- 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 should 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 Vermont 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, the 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 1 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 1 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.

¹The 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 Jan. 1, 2017.

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

Figure 1. Statutory Exemptions by County, Town

2016 Statutory Exemptions Parcel Counts and Total Value Addison						
Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Addison	33	33	33	0	0	13,138,100
Bridport	20	23	22	0	1	4,985,700
Bristol	121	116	110	6	0	48,417,500
Cornwall	15	15	9	6	0	5,248,600
Ferrisburgh	50	51	41	9	1	23,946,500
Goshen	5	5	5	0	0	916,700
Granville	11	10	9	1	0	1,279,600
Hancock	8	8	8	0	0	769,900
Leicester	15	15	9	6	0	4,547,400
Lincoln	19	18	18	0	0	5,028,400
Middlebury	199	201	168	2	31	452,913,000
Monkton	27	30	29	1	0	1,417,500
New Haven	26	26	21	5	0	6,262,800
Orwell	34	34	34	0	0	7,506,160
Panton	15	16	16	0	0	4,027,600
Ripton	25	25	25	0	0	41,278,900
Salisbury	18	18	18	0	0	7,700,800
Shoreham	38	33	24	9	0	7,056,400
Starksboro	34	37	37	0	0	5,971,200
Vergennes	44	45	2	43	0	65,709,640
Waltham	3	3	2	1	0	2,954,000
Weybridge	23	22	22	0	0	3,857,200
Whiting	13	13	5	8	0	3,219,000
County Totals	796	797	667	97	33	\$718,152,600

**2016 Statutory Exemptions
Parcel Counts and Total Value
Bennington**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Arlington	43	43	43	0	0	20,828,800
Bennington	228	226	223	0	3	213,125,300
Dorset	53	55	55	0	0	24,920,200
Glastenbury	0	0	0	0	0	0
Landgrove	20	19	17	2	0	5,345,300
Manchester	85	84	83	0	1	75,064,420
North Bennington	30	30	30	0	0	5,530,800
Peru	17	17	16	1	0	7,588,200
Pownal	51	51	32	18	1	14,072,100
Readsboro	58	75	75	0	0	13,478,400
Rupert	22	22	22	0	0	12,523,500
Sandgate	7	7	7	0	0	388,400
Searsburg	5	5	5	0	0	140,000
Shaftsbury	35	34	33	0	1	11,450,600
Shaftsbury ID	2	2	2	0	0	48,800
Stamford	25	21	19	2	0	4,755,400
Sunderland	20	21	20	0	1	2,058,200
Winhall	103	106	106	0	0	37,042,000
Woodford	13	13	12	1	0	31,023,700
County Totals	817	831	800	24	7	\$479,384,120

**2016 Statutory Exemptions
Parcel Counts and Total Value
Caledonia**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Barnet	46	46	44	0	2	11,829,000
Burke	29	28	28	0	0	15,313,800
Danville	49	50	47	0	3	12,379,636
Groton	47	47	47	0	0	11,570,900
Hardwick	65	67	67	0	0	26,683,900
Kirby	6	6	6	0	0	395,900
Lyndon	116	121	121	0	0	142,833,650
Newark	13	13	10	2	1	4,349,300
Peacham	34	34	34	0	0	10,256,400
Ryegate	27	27	22	5	0	2,508,400
Sheffield	12	12	10	2	0	8,492,100
St. Johnsbury	184	185	182	1	2	130,821,456
Stannard	8	8	8	0	0	3,101,200
Sutton	18	18	18	0	0	7,758,700
Walden	13	12	12	0	0	8,949,700
Waterford	19	19	13	6	0	10,190,900
Wheelock	17	16	16	0	0	3,383,700
County Totals	703	709	685	16	8	\$410,818,642

**2016 Statutory Exemptions
Parcel Counts and Total Value
Chittenden**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Bolton	17	18	18	0	0	16,715,000
Buels Gore	0	0	0	0	0	0
Burlington	411	411	409	0	2	1,670,368,000
Charlotte	28	28	28	0	0	24,820,200
Colchester	164	163	163	0	0	193,801,100
Essex Jct.	52	56	56	0	0	103,782,800
Essex Town	88	87	87	0	0	72,843,700
Hinesburg	51	51	51	0	0	16,624,200
Huntington	18	19	19	0	0	8,926,600
Jericho	51	48	39	9	0	99,169,000
Milton	57	57	54	3	0	36,749,290
Richmond	33	33	30	3	0	27,689,000
Shelburne	72	73	72	0	1	116,290,300
South Burlington	139	143	113	30	0	208,373,200
St. George	8	8	6	2	0	1,025,300
Underhill	38	40	30	10	0	23,798,800
Westford	22	21	21	0	0	5,626,500
Williston	109	110	104	6	0	87,666,578
Winooski	40	40	18	22	0	43,292,600
County Totals	1,398	1,406	1,318	85	3	\$2,757,562,168

**2016 Statutory Exemptions
Parcel Counts and Total Value
Essex**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Averill	0	0	0	0	0	0
Averys Gore	0	0	0	0	0	0
Bloomfield	24	25	25	0	0	3,339,400
Brighton	43	43	37	4	2	10,962,222
Brunswick	23	23	23	0	0	2,864,700
Canaan	43	44	44	0	0	14,014,300
Concord	31	32	32	0	0	4,577,900
East Haven	10	10	10	0	0	1,292,700
Ferdinand	7	7	7	0	0	13,179,800
Granby	12	12	12	0	0	981,800
Guildhall	16	16	15	1	0	1,862,100
Lemington	12	12	12	0	0	1,364,700
Lewis	10	10	10	0	0	4,742,100
Lunenburg	33	34	34	0	0	8,155,400
Maidstone	12	12	12	0	0	4,253,100
Norton	12	12	9	3	0	4,675,800
Victory	22	23	23	0	0	12,646,900
Warners Grant	0	0	0	0	0	0
Warren Gore	0	0	0	0	0	0
County Totals	310	315	305	8	2	\$88,912,922

**2016 Statutory Exemptions
Parcel Counts and Total Value
Franklin**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Bakersfield	19	20	8	12	0	10,482,200
Berkshire	17	17	8	9	0	2,658,700
Enosburgh	64	63	35	28	0	39,939,900
Fairfax	42	42	41	1	0	13,854,300
Fairfield	31	32	23	9	0	7,091,174
Fletcher	17	16	10	6	0	2,615,100
Franklin	19	20	12	8	0	8,545,600
Georgia	35	35	35	0	0	11,673,200
Highgate	47	50	37	13	0	41,937,300
Montgomery	28	29	15	14	0	13,577,200
Richford	64	61	58	0	3	43,022,600
Sheldon	27	26	13	13	0	7,277,400
St. Albans City	59	59	25	34	0	226,931,800
St. Albans Town	41	43	19	23	1	61,203,700
Swanton	64	61	50	11	0	67,031,600
County Totals	574	574	389	181	4	\$557,841,774

2016 Statutory Exemptions Parcel Counts and Total Value Grand Isle						
Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Alburgh	48	48	30	18	0	15,686,300
Grand Isle	32	33	28	5	0	30,198,700
Isle La Motte	21	21	21	0	0	5,881,500
North Hero	30	32	31	1	0	19,342,400
South Hero	29	29	19	10	0	12,097,000
County Totals	160	163	129	34	0	\$83,205,900

2016 Statutory Exemptions Parcel Counts and Total Value Lamoille						
Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Belvidere	14	14	9	5	0	5,030,500
Cambridge	53	54	42	11	1	43,982,300
Eden	32	33	33	0	0	8,415,240
Elmore	12	12	12	0	0	5,355,600
Hyde Park	40	41	32	9	0	71,611,800
Johnson	59	59	56	2	1	97,210,900
Morristown	100	96	95	1	0	52,518,300
Stowe	66	68	67	0	1	56,883,200
Waterville	11	11	0	11	0	5,759,200
Wolcott	36	37	32	5	0	5,862,800
County Totals	423	425	378	44	3	\$352,629,840

**2016 Statutory Exemptions
Parcel Counts and Total Value
Orange**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Bradford	53	52	52	0	0	18,189,400
Braintree	18	19	15	4	0	4,852,800
Brookfield	24	24	16	8	0	6,809,200
Chelsea	26	25	15	10	0	15,406,100
Corinth	23	23	23	0	0	1,696,800
Fairlee	21	21	21	0	0	11,960,600
Newbury	56	58	58	0	0	6,725,400
Orange	22	21	18	3	0	7,586,900
Randolph	87	89	59	27	3	207,248,300
Strafford	24	24	22	2	0	8,980,800
Thetford	58	58	37	21	0	48,191,998
Topsham	10	10	9	1	0	9,983,300
Tunbridge	38	38	38	0	0	7,734,100
Vershire	13	13	12	0	1	4,842,800
Washington	27	27	25	2	0	5,820,700
Wells River	26	27	27	0	0	2,965,000
West Fairlee	23	23	19	4	0	2,915,300
Williamstown	36	36	27	7	2	31,752,900
County Totals	585	588	493	89	6	\$403,662,398

**2016 Statutory Exemptions
Parcel Counts and Total Value
Orleans**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Albany	20	20	20	0	0	4,389,000
Barton	39	40	40	0	0	17,032,500
Brownington	23	23	21	0	2	4,050,800
Charleston	22	22	22	0	0	3,276,600
Coventry	27	30	16	14	0	3,835,100
Craftsbury	40	40	38	2	0	6,191,000
Derby	76	77	77	0	0	38,932,700
Glover	25	26	25	1	0	5,499,600
Greensboro	23	23	22	0	1	4,170,500
Holland	7	7	3	4	0	5,015,900
Irasburg	21	21	17	4	0	7,405,200
Jay	20	20	20	0	0	5,050,500
Lowell	17	17	17	0	0	3,787,700
Morgan	18	18	18	0	0	1,855,400
Newport City	80	81	80	0	1	65,187,900
Newport Town	19	19	19	0	0	3,360,100
Orleans ID	16	16	16	0	0	6,163,400
Troy	47	46	46	0	0	5,223,800
Westfield	17	18	11	6	1	8,024,500
Westmore	21	21	20	0	1	7,722,500
County Totals	578	585	548	31	6	\$206,174,700

**2016 Statutory Exemptions
Parcel Counts and Total Value
Rutland**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Benson	24	19	18	0	1	6,818,200
Brandon	58	58	41	17	0	42,889,200
Castleton	90	91	89	0	2	117,778,800
Chittenden	32	31	24	5	2	30,222,900
Clarendon	40	40	40	0	0	13,047,000
Danby	27	27	26	1	0	2,238,300
Fair Haven	64	65	65	0	0	35,294,100
Hubbardton	26	26	20	6	0	3,243,900
Ira	11	11	11	0	0	1,146,000
Killington	53	54	54	0	0	16,426,770
Mendon	37	40	40	0	0	8,704,500
Middletown Springs	13	14	14	0	0	2,427,500
Mount Holly	25	25	25	0	0	4,749,956
Mount Tabor	9	9	9	0	0	26,053,400
Pawlet	20	21	21	0	0	5,537,790
Pittsfield	13	16	16	0	0	1,398,600
Pittsford	45	45	44	0	1	22,541,300
Poultney	35	36	35	0	1	82,668,900
Proctor	39	41	41	0	0	20,593,100
Rutland City	223	230	222	0	8	325,162,125
Rutland Town	37	36	31	5	0	26,376,200
Shrewsbury	18	19	19	0	0	9,231,700
Sudbury	14	14	8	6	0	2,982,372
Tinmouth	10	10	10	0	0	2,152,400
Wallingford	36	35	34	1	0	12,364,500
Wells	17	17	17	0	0	2,412,200
West Haven	13	13	13	0	0	681,400
West Rutland	54	55	55	0	0	14,618,400
County Totals	1,083	1,098	1,042	41	15	\$839,761,513

**2016 Statutory Exemptions
Parcel Counts and Total Value
Washington**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Barre City	206	209	206	0	3	194,224,120
Barre Town	126	130	128	1	1	113,098,400
Berlin	80	81	81	0	0	108,790,700
Cabot	27	28	27	1	0	3,969,400
Calais	25	25	25	0	0	2,932,800
Duxbury	20	20	20	0	0	33,478,300
East Montpelier	42	44	32	12	0	48,266,400
Fayston	20	20	20	0	0	11,515,700
Marshfield	36	38	36	0	2	13,222,700
Middlesex	32	34	33	1	0	9,361,100
Montpelier	106	105	105	0	0	200,554,000
Moretown	23	24	22	1	1	6,117,300
Northfield	108	108	38	70	0	465,685,200
Plainfield	31	31	18	12	1	32,257,300
Roxbury	16	21	14	7	0	8,596,700
Waitsfield	41	41	41	0	0	11,988,200
Warren	39	38	32	6	0	10,139,500
Waterbury	48	48	48	0	0	246,844,900
Woodbury	20	21	15	6	0	6,318,800
Worcester	20	21	17	4	0	13,658,200
County Totals	1,066	1,087	958	121	8	\$1,541,019,720

**2016 Statutory Exemptions
Parcel Counts and Total Value
Windham**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Athens	9	10	10	0	0	1,941,400
Brattleboro	224	221	217	0	4	198,214,753
Brookline	9	9	9	0	0	764,840
Dover	34	32	32	0	0	14,004,220
Dummerston	30	30	30	0	0	10,002,100
Grafton	16	17	17	0	0	5,187,300
Guilford	17	20	19	1	0	1,857,530
Halifax	17	17	17	0	0	1,980,000
Jamaica	51	51	50	0	1	6,282,038
Londonderry	36	37	36	0	1	7,545,900
Marlboro	19	19	17	0	2	4,594,500
Newfane	44	44	44	0	0	8,677,300
Putney	50	50	49	1	0	121,864,200
Rockingham	90	93	92	0	1	51,747,500
Somerset	0	0	0	0	0	0
Stratton	16	17	17	0	0	27,834,500
Townshend	37	35	34	1	0	23,331,700
Vernon	34	34	30	4	0	21,431,600
Wardsboro	28	28	24	4	0	4,446,000
Westminster	35	34	19	14	1	66,171,600
Whitingham	28	28	28	0	0	7,118,800
Wilmington	82	79	54	25	0	30,802,094
Windham	11	12	11	1	0	1,466,600
County Totals	917	917	856	51	10	\$617,266,475

**2016 Statutory Exemptions
Parcel Counts and Total Value
Windsor**

Town Name	Parcel Counts by Tax Year		Counts by Valuation Type			Total Value
	2015	2016	Assessed Value	Insurance Value	Undeter- mined	
Andover	22	22	22	0	0	3,522,500
Baltimore	3	3	1	2	0	147,800
Barnard	42	43	43	0	0	7,856,940
Bethel	62	62	62	0	0	13,113,900
Bridgewater	25	26	26	0	0	4,591,900
Cavendish	35	36	34	2	0	10,981,750
Chester	49	51	51	0	0	28,167,600
Hartford	197	196	195	1	0	118,280,900
Hartland	39	39	36	2	1	12,941,400
Ludlow	55	54	54	0	0	22,282,100
Norwich	55	56	56	0	0	37,465,600
Plymouth	44	44	44	0	0	15,852,360
Pomfret	17	17	17	0	0	7,491,400
Reading	35	34	31	3	0	12,347,496
Rochester	40	40	28	12	0	16,056,900
Royalton	59	60	58	0	2	17,105,900
Sharon	30	30	29	1	0	11,954,364
Springfield	136	135	121	12	2	138,338,349
Stockbridge	49	49	46	3	0	7,437,600
Weathersfield	45	44	42	2	0	19,505,400
West Windsor	23	24	24	0	0	8,753,100
Weston	19	19	19	0	0	7,093,490
Windsor	51	51	32	19	0	95,684,274
Woodstock	72	72	72	0	0	59,454,300
County Totals	1,204	1,207	1,143	59	5	\$676,427,323
STATE TOTALS:	10,614	10,702	9,711	881	110	\$9,732,820,095