

Use of Vermont Landlord Certificate Data in a Potential Rental Registry

[25-0838 Sec. 5](#)

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Our mission is to serve Vermonters by administering our tax laws fairly and efficiently to help taxpayers understand and comply with their state tax obligations.



Important Background:

- The Renter Credit reform of 2021 achieved policy goals that stakeholders had been asking for, significantly reduced paperwork for renters and landlords, and corrected some egregious confidentiality issues in the prior Renter Rebate program

In 2018, 25% of Renter Rebate claims were issued within 60 days

In 2024, 96% of Renter Credit claims were issued within 60 days

- The purpose of the landlord certificate is to collect the data needed for back-end verification of renter credit claims. The 2021 reform made the landlord certificate much easier, but Tax still denies too many credit each year because there's no certificate on file. Adding unnecessary and problematic survey fields to the form (as prescribed by Act 181 of 2024, Sec. 98) would make this problem worse, make more work for the dept., and put the credits of low-income renters at risk

Differences Between Current Landlord Certificate Data and Theoretical Rental Registry Data

Landlord Certificate	Rental Registry
Based on each <i>renter</i> *	Based on each rental <i>unit</i>
Long-term rentals only	Long-term <u>and</u> short-term rentals
Retrospective based on prior year	Prospective since people are registering?
Doesn't collect rent amounts**	Likely interested in monthly rent

*The top of the Landlord Certificate [form](#) does collect some general data on each rental *property*

**Except for the ~10% of renters who are subsidized and whose credits are based on their net rent paid

How Tax Can Help

In the fall of the year following the rental year, the tax dept. can provide:

- (1) the name of the owner or landlord **Yes!**
- (2) phone number, email, and mailing address of the landlord **Yes!**
- (3) location of the unit **We can provide the location of the rental *property***
- (4) year built **We can potentially ask for, and start to provide, the year built of the rental *property***
- (5) type of rental unit **We can provide the types of units in the rental *property***
- (6) number of units in the building **Yes!**
- (7) School property account number **Yes!**
- (8) accessibility of the unit **We could ask for and provide how many units are ADA accessible (if a definition exists)**
- (9) Any other information the department (DHCD) deems appropriate *****Confidentiality and other issues around collecting and disclosing rental income*****