

Landlord Certificate Data Report

As required by [32 V.S.A. § 6069 \(f\)](#)

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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.



Recent History of the Landlord Certificate

- Sec. 98 of Act 181 of 2024 restructured the landlord certificate statute to try to gather housing data. It also added the report requirement in (f)
- In 2025 the tax department [testified](#) in several committees that the purpose of the landlord certificate is to collect the data needed for administering renter credit claims and the Act 181 changes would jeopardize that. [Sec. 8 of Act 69](#) reflected a compromise worked out with VHFA on what could be practically be collected on the form and included in the annual report
- [Sec. 59 of H.955](#) describes a new “dwelling use attestation” (DUA) form that will be necessary for administering the three classifications contemplated in Act 73. This form will be prospective for the coming year, ask about individual dwelling units, and compliance is likely to be very good because of the tax implications. The DUA will be in addition to the landlord certificate

Landlord Certificate Reporting Requirements Effective for Tax Year 2025

- (1) the name of each renter;
- (2) the address and the School Property Account Number of the rental property;
- (3) the name of the owner or landlord of the rental property;
- (4) the phone number, email address, and mailing address of the owner or landlord of the rental property, as available;
- (5) the type or types of rental units on the rental property;
- (6) the number of rental units on the rental property;
- (7) the number of ADA-accessible units on the rental property; and
- (8) any additional information that the Commissioner determines is appropriate.

Overview of Calendar Year 2024 Landlord Certificate Data

- For calendar year 2024, the Department received 8,410 landlord certificates reflective of roughly 75,000 tenants renting approximately 60,000 units
- Landlords reported that 24% of all renters received a subsidized rental rate
- The certificates were submitted by approximately 4,300 individual landlords, 87% of which reported a mailing address in Vermont

Overview of Calendar Year 2024 Landlord Certificate Data cont.

Table 1: Type of Rental Unit Tenants Occupy as Indicated on Landlord Certificate

	Apartment	House	Assisted Living	Condominium	Nursing Home	Boarding Home	No Rental Type
Number of Tenants Reported to be Renting	60,517	3,609	2,643	1,325	1,016	157	6,103
Percent of Tenants Reported to be Renting	80.3%	4.8%	3.5%	1.8%	1.3%	0.2%	8.1%

Table 2: Location of Renters as Indicated on Landlord Certificate

County	Number of Renters	Percent of All Renters
Addison	2,229	3.0%
Bennington	3,469	4.6%
Caledonia	2,574	3.4%
Chittenden	36,024	47.8%
Essex	207	0.3%
Franklin	3,712	4.9%
Grand Isle	247	0.3%
Lamoille	2,831	3.8%
Orange	1,328	1.8%
Orleans	1,798	2.4%
Rutland	4,435	5.9%
Washington	4,905	6.5%
Windham	3,713	4.9%
Windsor	5,501	7.3%
No Location	2,397	3.2%