

VERMONT DEPARTMENT OF TAXES

REPORT FROM ACT 69 OF 2025: LANDLORD CERTIFICATE DATA REPORT

December 15, 2025

Submitted to

House Committee on General and Housing

Senate Committee on Economic Development, Housing, and General Affairs

Submitted by

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[Act 69, Sec. 8](#), amending 32 V.S.A. § 6069

§ 6069. LANDLORD CERTIFICATE

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(f) Annually on or before December 15, the Department shall submit a report on the aggregated data collected under this section to the House Committee on General and Housing and the Senate Committee on Economic Development, Housing and General Affairs.

Executive Summary

Sec. 8 of Act 69 of 2025 requires the Department of Taxes to submit a report on aggregated data collected from landlord certificate submissions. This report includes data collected from landlord certificates submitted for calendar year 2024.

Limitations of the Report

This dataset includes all landlord certificates submitted for 2024. The changes made in Act 69 will not affect landlord certificates until calendar year 2026, so this report does not reflect those changes. The new data will be included in future reports once the changes made in Act 69 take effect.

The data the Department collects from landlord certificates is imperfect. Within the dataset there are certificates submitted with no location data, inconsistent reporting and naming methods, and various blank fields. It is also difficult for the Department to verify the accuracy of unit counts based on landlord certificate submissions, as there are discrepancies in how the number of units are reported. Some landlords do not disaggregate unit count for units with contiguous School Property Account Numbers, meaning there are duplicate unit counts in the dataset. More [information about landlord certificates](#) can be found on the Department of Taxes website.

Aggregated 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 whom reported a mailing address in Vermont.

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%