





*Fiscal Year 2026 Budget Request  
table of contents*

*Agency of Administration*  
**D E P A R T M E N T O F**  
**T A X E S**

Governor’s FY2026 Recommend, Summary & Highlights	4
Crosswalk	1
Program Performance Measures Budget Reports	2
Budget Rollup Report	27
Budget Detail Report	29
Personnel Summary Reports & Organizational Charts	37
Interdepartmental Transfers Receipts Report	53
Grants to Non-State Government Entities Report	54









## Fiscal Year 2026 Budget Development Form: Department of Taxes

	General \$\$	Special \$\$	Interdept'l Transfer \$\$	Total \$\$
<b>Approp #5 [1140070000] Municipal Current Use: FY 2025 Approp</b>	<b>20,050,000</b>	<b>0</b>	<b>0</b>	<b>20,050,000</b>
<b>Other Changes:</b> (Please insert changes to your base appropriation that occurred after the passage of the FY24 budget]				0
<b>FY 2024 Other Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Approp. After FY 2024 Other Changes</b>	<b>20,050,000</b>	<b>0</b>	<b>0</b>	<b>20,050,000</b>
<b>CURRENT SERVICE LEVEL/CURRENT LAW</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>
<i>Personal Services</i>	0	0	0	0
500000: Salary & Wages: Classified Employees				0
501500: Health Insurance: Classified Employees				0
502000: Retirement: Classified Employees				0
All Other Employee Payroll Related Fringe Benefits				0
504040: VT Family & Medical Leave Insurance Premium				0
504045: Child Care Contribution				0
505200: Workers' Compensation Insurance Premium				0
508000: Vacancy Turnover Savings				0
				0
<i>Operating Expenses</i>	0	0	0	0
515010: Fee-for-Space Charge				0
516000: Insurance Other Than Employee Benefits				0
516010: Insurance - General Liability				0
516671: VISION/ISD				0
516685: ADS Allocated Charge				0
519006: Human Resources Services				0
523620: Single Audit Allocation				0
				0
<i>Grants</i>	1,300,000	0	0	1,300,000
550000: Grants to Municipalities	1,300,000			1,300,000
				0
<b>Subtotal of Increases/Decreases</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>
<b>FY 2026 Governor Recommend</b>	<b>21,350,000</b>	<b>0</b>	<b>0</b>	<b>21,350,000</b>

## Fiscal Year 2026 Budget Development Form: Department of Taxes

	General \$\$	Special \$\$	Interdept'l Transfer \$\$	Total \$\$
<b>Approp #6 [1140020000] Payments In Lieu of Taxes: FY 2025 Approp</b>	<b>0</b>	<b>12,050,000</b>	<b>0</b>	<b>12,050,000</b>
<b>Other Changes:</b> (Please insert changes to your base appropriation that occurred after the passage of the FY24 budget]				0
<b>FY 2024 Other Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Approp. After FY 2024 Other Changes</b>	<b>0</b>	<b>12,050,000</b>	<b>0</b>	<b>12,050,000</b>
<b>CURRENT SERVICE LEVEL/CURRENT LAW</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<i>Personal Services</i>	0	0	0	0
500000: Salary & Wages: Classified Employees				0
500010: Salary & Wages: Exempt Employees				
501500: Health Insurance: Classified Employees				0
501510: Health Insurances: Exempt Employees				
502000: Retirement: Classified Employees				0
502010: Retirement: Exempt Employees				
All Other Employee Payroll Related Fringe Benefits				0
504040: VT Family & Medical Leave Insurance Premium				0
504045: Child Care Contribution				0
505200: Workers' Compensation Insurance Premium				0
508000: Vacancy Turnover Savings				0
				0
<i>Operating Expenses</i>	0	0	0	0
515010: Fee-for-Space Charge				0
516000: Insurance Other Than Employee Benefits				0
516010: Insurance - General Liability				0
516671: VISION/ISD				0
516685: ADS Allocated Charge				0
519006: Human Resources Services				0
523620: Single Audit Allocation				0
				0
<i>Grants</i>	0	150,000	0	150,000
550000: Grants to Municipalities		150,000		150,000
				0
<b>Subtotal of Increases/Decreases</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>FY 2026 Governor Recommend</b>	<b>0</b>	<b>12,200,000</b>	<b>0</b>	<b>12,200,000</b>

## Fiscal Year 2026 Budget Development Form: Department of Taxes

	General \$\$	Special \$\$	Interdept'l Transfer \$\$	Total \$\$
<b>Approp #7 [1140030000] PILOT - Correctional Facilities: FY 2025</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>
<b>Other Changes:</b> (Please insert changes to your base appropriation that				0
<b>FY 2024 Other Changes</b>	0	0	0	0
<b>Total Approp. After FY 2024 Other Changes</b>	0	40,000	0	40,000
<b>CURRENT SERVICE LEVEL/CURRENT LAW</b>	0	0	0	0
<i>Personal Services</i>	0	0	0	0
500000: Salary & Wages: Classified Employees				0
501500: Health Insurance: Classified Employees				0
502000: Retirement: Classified Employees				0
All Other Employee Payroll Related Fringe Benefits				0
504040: VT Family & Medical Leave Insurance Premium				0
504045: Child Care Contribution				0
505200: Workers' Compensation Insurance Premium				0
508000: Vacancy Turnover Savings				0
				0
<i>Operating Expenses</i>	0	0	0	0
515010: Fee-for-Space Charge				0
516000: Insurance Other Than Employee Benefits				0
516010: Insurance - General Liability				0
516671: VISION/ISD				0
516685: ADS Allocated Charge				0
519006: Human Resources Services				0
523620: Single Audit Allocation				0
				0
<i>Grants</i>	0	0	0	0
				0
<b>Subtotal of Increases/Decreases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2026 Governor Recommend</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>
<b>Department of Taxes FY 2025 Appropriation</b>	<b>75,298,019</b>	<b>23,970,709</b>	<b>115,000</b>	<b>99,383,728</b>
<b>Reductions and Other Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2025 Total After Other Changes</b>	<b>75,298,019</b>	<b>23,970,709</b>	<b>115,000</b>	<b>99,383,728</b>
<b>TOTAL INCREASES/DECREASES</b>	<b>2,630,136</b>	<b>682,677</b>	<b>0</b>	<b>3,312,813</b>
<b>Department of Taxes FY 2026 Governor Recommend</b>	<b>77,928,155</b>	<b>24,653,386</b>	<b>115,000</b>	<b>102,696,541</b>

Agency of Administration - Department of Taxes

Program Name	Appropriation Dept ID	Program Purpose and Context	Program Services Provided	Program Website	Number of Measures Reported
Personal Income Tax Administration	1140010000	The following performance metrics center around the controls and efficiencies of administering Vermont's Personal Income Tax, especially as it applies to refundable dollars going out the door. The State's Personal Income Tax applies to hundreds of thousands of Vermonters, is the largest source of revenue for the General Fund, and is used to provide key benefits like the Earned Income Tax Credit.	The Department works with the preparer community to provide updates on statutory updates and to provide training to volunteer preparers who may assist taxpayers in completing these documents. The Department publishes press releases and works with media outlets to remind taxpayers of their filing responsibilities. The Department strives to update and provide clear guidance for taxpayers and preparers on how to file these returns.	<a href="https://tax.vermont.gov/individuals/personal-income-tax">https://tax.vermont.gov/individuals/personal-income-tax</a>	3
Property Tax Credit	1140040000	Vermont's Property Tax Credit program is used to assist primary homeowners in Vermont pay statewide education property taxes based on their income. Resident households with 2021 incomes less than roughly \$140,000 may be eligible for a property tax credit to reduce what they would otherwise owe in property taxes.	The Department works with the preparer community to provide updates on statutory updates and to provide training to volunteer preparers who may assist taxpayers in completing these documents. The Department publishes press releases and works with media outlets to remind taxpayers of their filing responsibilities. The Department strives to update and provide clear guidance for taxpayers and preparers on how to file these returns.	<a href="https://tax.vermont.gov/property/tax-credit">https://tax.vermont.gov/property/tax-credit</a>	3
Current Use	1140070000	Vermont's Current Use program aims to encourage and conserve Vermont's productive forest and agricultural lands. It is administered by the Department of Taxes' Division of Property Valuation and Review. As of January 2023, 2,531,733 acres, 15,669 landowners, and 19,259 parcels were enrolled in Current use.	The Department strives to update and provide clear guidance for landowners, consulting foresters and municipal officials. The Department provides annual training for municipal officials to help them understand and complete their statutory requirements as they pertain to Current Use. The Department works with stakeholders and partners on statutory updates and guidance.	<a href="https://tax.vermont.gov/property/current-use">https://tax.vermont.gov/property/current-use</a>	3
Renter Credit	1140330000	Vermont's Renter Rebate program has long been administered by the Tax Department as part of the Personal Income Tax filing process to assist lower-income Vermonters with the cost of rent. It is being replaced in 2021 with a new Renter Credit with more inclusive eligibility criteria, a more accessible form, new income limits, and a smooth phaseout for eligibility.	The Department works with the preparer community to provide updates on statutory updates and to provide training to volunteer preparers who may assist taxpayers in completing these documents. The Department publishes press releases and works with media outlets to remind taxpayers of their filing responsibilities. The Department strives to update and provide clear guidance for taxpayers and preparers on how to file these returns.	<a href="https://tax.vermont.gov/individuals/renter-credit">https://tax.vermont.gov/individuals/renter-credit</a>	3

Agency of Administration - Department of Taxes

Program Name	Measure	Measure Type	Unit Type	Polarity	Reporting Period	2018	2019	2020	2021	2022	2023	2024	Target	Notes
Current Use	Average days for Tax Dept processing	Quality	Number	Lower is Better	CY	98.00	105.00	105.00	155.00	143.00	199.00	244.00	155	
Current Use	Percent of applications processed by April 15	Quality	Percent	Higher is Better	CY	52%	54%	39%	20%	20%	21%	17%	45%	The FY24 figure is as of April 18 due to a major system transition that prevented these applications from being processed earlier. April 18 was the go-live date for the new system functionality, and the team took a phased-in approach to fully processing applications around this date.
Current Use	Amount of savings to landowners	Result	Currency	No Polarity	CY	63,100,000	64,100,000	66,500,000	66,600,000	65,500,000	69,500,000	76,000,000	N/A	
Personal Income Tax Administration	Percent of filed refunds issued within 45 days of due date	Quality	Percent	Higher is Better	CY	90%	94%	95%	90%	95%	96%	97%	95%	
Personal Income Tax Administration	Percent of refunds issued within 30 days	Quality	Percent	Higher is Better	CY	69%	71%	73%	64%	82%	84%	82%		
Personal Income Tax Administration	Amount of erroneous refunds prevented	Quantity	Currency	No Polarity	CY	5,300,000	6,300,000	7,000,000	6,900,000	8,100,000	7,700,000	7,500,000	N/A	
Property Tax Credit	Amount of erroneous adjustments prevented	Quality	Currency	No Polarity	CY	17,996,878	14,100,000	14,500,000	14,400,000	15,600,000	15,500,000	17,869,216	N/A	
Property Tax Credit	Percent of claims that require manual review	Quality	Percent	Lower is Better	CY	35%	20%	16%	16%	16%	15%	17%	N/A	
Property Tax Credit	Amount of property tax adjustments granted	Quantity	Currency	No Polarity	CY	182,500,000	183,500,000	188,400,000	187,900,000	179,000,000	171,400,000	183,000,000	N/A	
Renter Credit	Percent of claims issued within 60 days	Quality	Percent	Higher is Better	CY	35%	42%	77%	73%	61%	95%	96%	95%	
Renter Credit	Amount of erroneous credits prevented	Quality	Currency	No Polarity	CY	5,800,000	4,000,000	3,400,000	5,600,000	4,200,000	4,400,000	5,000,000	N/A	
Renter Credit	Amount of renter credits granted	Quantity	Currency	No Polarity	CY	8,100,000	8,500,000	8,100,000	6,800,000	6,800,000	6,200,000	7,200,000	9,500,000	Target reflects FY25 appropriation for Renter Credit program

























































