

Property Taxes

VLCT has drafted and compiled a number of resources to assist municipal officials in understanding their municipal property tax obligations. Please review our property taxes topics pages for downloadable resources, reference information, and recorded trainings via the links below. Members with additional questions regarding your roles and responsibilities should contact the VLCT-MAC [municipal member inquiry service](#) at info@vlct.org or call 1-800-649-7915.

Vermont Municipal Property Tax System Overview

Property taxes in Vermont are the primary source of funding for local budgets to support the conduct of essential services such as school budgets*, infrastructure projects, and the operation of municipal departments and services. The ability to levy property taxes on commercial and private property is a right conferred to towns by the Vermont Legislature. 17 V.S.A. § 2664.

Assessment. Taxes are imposed based on the assessed value of taxable property within the town. This is the process by which elected and/or appointed officials (Listers and Assessors) determine the value of a piece of property. It is the responsibility of the Listers to appraise all taxable property in the town at 100 percent of the fair market value on April 1 of the year of its appraisal. 32 V.S.A. §§ 3431, 3482.

Grievances & Tax Assessment Appeals Hearings. Property owners who disagree with the Listers' appraisals are entitled to a grievance hearing before the Listers. 32 V.S.A. § 4221. If the property owners are not satisfied with the decision following that hearing, they may appeal to the Board of Civil Authority (BCA). 32 V.S.A. § 4404(a). The BCA for each town consists of the Town Clerk, the Selectpersons, and the Justices of the Peace. 24 V.S.A. § 801.

Abatement of Taxes & Other Fees. Abatement is the avenue for reducing or relieving taxpayers from the burden of paying property taxes, water charges, sewer charges, interest, and/or collection fees. The Board of Abatement exists to permit the municipality to prevent an

injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet their tax obligations.

Delinquent Taxes. Property taxes are delinquent when a taxpayer fails to pay their tax bill by the due date. It is the job of the Collector of Delinquent Taxes to notify taxpayers when their taxes are overdue, to arrange a for late payment plans, or to take formal collection actions, including bringing collection lawsuits against taxpayers in superior or small claims court and conducting tax sales of property.
