



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

Guidelines - General	Vermont (VT) Summary Calendar
General Information	General Information
<b>Lien Date:</b>	April 1
<b>Assessment Notice Date:</b>	Varies by municipality.
<b>Valuation Methodology:</b>	Fair market value
<b>State websites:</b>	<a href="http://www.state.vt.us/tax/index.shtml">http://www.state.vt.us/tax/index.shtml</a>
<b>How often is the reassessment:</b>	
Real Property Information	Real Property Information
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	100%
<b>Real Estate Rendition Due:</b>	
<b>Omitted Real Property:</b>	N/A
<b>Construction Work in Progress Taxable:</b>	Yes, taxed upon percent completed by April 1
<b>Assessment Phase-In Provisions:</b>	None
<b>Pollution Control Taxable:</b>	Exempt if meets requirements of agency of environmental conservation.
<b>air</b>	
<b>water</b>	
Personal Property Information	Personal Property Information
<b>Taxable:</b>	Yes, local municipalities have the option to exempt.
<b>Assessment Ratios:</b>	100%
<b>Personal Property Rendition Due:</b>	April 20
<b>Extension allowed (length and how file):</b>	
<b>File Rendition With:</b>	Cities and Towns
<b>Inventory Taxable:</b>	Yes, local municipalities have the option to exempt.
<b>raw materials</b>	Yes
<b>work in progress</b>	Yes
<b>finished goods</b>	Yes
<b>Freeport Exemption:</b>	None
<b>Freeport Exemption Application Deadline:</b>	
<b>Licensed Motor Vehicles Taxable:</b>	No, licensed vehicles are exempt.
<b>Licensed Motor Vehicles Reported on Rendition:</b>	
<b>Unlicensed Motor Vehicles Taxable:</b>	No, licensed vehicles are exempt.
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	
<b>Leased Equipment Taxable:</b>	Yes
<b>Software Taxable:</b>	No



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<b>Abatements/Exemptions:</b>	Main exemptions include, but are not limited to: Household furniture and equipment, motor vehicles.
<b>Intangible Property Taxable:</b>	No
<b>Omitted Personal Property:</b>	May correct omissions of RE an PP from Grand List before December 31.
<b>Construction Work in Progress Taxable:</b>	N/A
<b>Pollution Control Taxable:</b>	Exempt if meets requirements of agency of environmental conservation.
<b>air</b>	
<b>water</b>	
<b>Relevant citations for landmark property tax decisions:</b>	
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Varies, payment and delinquency dates determined by local municipalities
<b>Discounts</b>	Varies, however not common, towns may vote on discounts up to 4% for timely payments. Check local municipality for percent, if applicable.
<b>Payment Options</b>	
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	May, only sent when value changes.
<b>Appeal Deadlines (received or postmarked):</b>	Appeals to the local board of civil authority must be filed with the town clerk within 14 days of the lister's decision. Appeals to the director of the division of property valuation and review must be filed within 30 days of the local board's decision.