

MEMO TO: Vermont General Assembly and Other Interested Parties

FROM: Audubon Vermont
Rural Vermont
Vermont Farm Bureau
Vermont Land Trust
Vermont Natural Resources Council
Vermont Nature Conservancy

SUBJECT: Final Report and Recommendations on Changes to
Use Value Appraisal (“Current Use”)

DATE: December 11, 2009

The Challenge. At the conclusion of the 2009 legislative session, the Legislature challenged all parties who support use value appraisal for working farms and forest land to develop proposals that would increase State revenues or reduce expenditures by at least \$1.6 million in FY2011. The six organizations listed above took up the challenge and over the course of the summer considered numerous options to meet this target. Because Current Use lies at the very heart of Vermont’s policies to preserve its rural working countryside, the groups addressed the challenge in the context of strengthening the **effectiveness, efficiency, and fairness** of the law.

The Process. On September 8, the group issued a report on the many options they had examined, including those which they ultimately rejected as well as those which they felt should remain on the table. The September report can be found at www.vlt.org/current-use.html and the websites of the other participating organizations. It provides a great deal of useful background information, and explains how and why the group came to the conclusions and recommendations described here.

Since September, members of the group met with numerous stakeholders to solicit feedback and suggestions. On November 4, the group presented a summary of its principal recommendations to the Joint Fiscal Committee. It continued to refine the proposals over the following month. This report represents the group’s final recommendations, which are being drafted into bill form.

The Urgency. The proposals will require action within the first 30-45 days of the 2010 legislative session, if they are to impact State and municipal budgets in FY2011. Because most towns set their grand lists in June and send out property tax bills soon afterward, the changes to the dwelling exclusion and landowners’ decisions to withdraw or continue in Current Use must be completed by mid-April at the latest. In addition, listers will need information about the changes to the law, and landowners must be advised of their options and given time to decide. If

the Legislature fails to act until late in the session, it will miss an entire fiscal year and budget negotiations next spring will be \$2.2 million more difficult.

The Proposals. There are five proposals that the group recommends for immediate legislative action:

- Increase the Dwelling Exclusion from two to five acres
- Change the method of calculation and collection of the Land Use Change Tax (LUCT)
- Give landowners an opportunity to withdraw all or part of their land from Current Use
- Apply the normal 1.25% Property Transfer Tax rate to sales of enrolled land
- Levy a temporary property tax surcharge of \$25 per enrolled parcel to complete the electronic administration.

In addition to these five recommendations, the group has identified a number of additional issues that the Legislature should address over time. These are described briefly at the end of this report. The first two are less controversial, and could be taken up later in the 2010 session. The others will probably take longer to resolve.

Proposals Requiring Legislative Action in the first 30-45 days of the 2010 Session

1. Increase the Dwelling Exclusion from 2 to 5 acres, with certain exceptions

Objective: Increase state revenues by \$1.6 million by capturing more of the non-income “amenity value” (i.e. privacy, protection, recreational enjoyment, etc.) that is associated with a residence surrounded by undeveloped land, while continuing to encourage landowners to keep their agricultural and forest lands in production.

Estimated Fiscal Impact:

- FY2011: \$1.6 million in increased State Education Fund receipts. Towns will also collect an additional \$500,000 in municipal taxes.
- FY2012 and beyond: \$2.1 million. Because the State’s reimbursement for lost municipal taxes is delayed one year, the FY2012 town reimbursement will be reduced by \$500,000.
- Depending upon the number of landowners who elect to withdraw all or part of their enrolled land (see the discussion of the “Easy Out” below), some acreage and dwelling exclusions are likely to return to fair market value assessment, further enhancing State and municipal tax revenues.

Details to Note:

- The 2-acre dwelling exclusion would continue to apply to farm dwellings and farm labor housing owned by qualified “farmers,” who earn at least 50% of gross income from “farming.” as defined by the IRS. A similar limitation would apply to primary residences where the owner earns at least 50% of gross income from the business of harvesting trees.

- Enrolled parcels with a house and less than 30 acres would continue to qualify for Current Use, provided that at least 25 acres qualify and are managed according to Current Use standards. New parcels of less than 30 acres could be enrolled under the same rules. Any development activity within the five-acre dwelling exclusion would be exempt from the Land Use Change Tax.
- Test runs by listers indicate that the change in the size of the dwelling exclusion can be implemented without the necessity of new maps. Listers will be able to change the size of the dwelling exclusion by applying their town's land schedule to the additional acreage. The additional acreage will, in effect, be allowed to "float." Eventually, landowners will want to file new maps fixing the precise location of the dwelling exclusion. (See discussion of Electronic Administration below.)
- The dwelling and dwelling exclusion should be valued by the listers as if it were a stand-alone parcel without regard to the enrollment of the adjacent land in Current Use.

2. Change the Method of Calculation and Collection of Land Use Change Tax (LUCT).

Objective. To provide an effective deterrent to short-term enrollment in Current Use as a land holding strategy and to compensate the State and municipality for foregone tax revenues, when landowners develop all or a portion of the enrolled land.

Estimated Fiscal Impact. The impact is difficult to estimate, because it depends upon landowners' decisions to withdraw some or all of their enrolled land. (See discussion of "Easy Out" options in recommendation #3 below.) If land is withdrawn, it will be assessed at full fair market value, thereby enhancing state and municipal property tax revenues. LUCT collections may drop if some landowners choose to withdraw their entire property to avoid any penalty. On the other hand, other landowners may accelerate the decision to withdraw part of their land in order to take advantage of the lower LUCT rate. Based upon past experience, it seems likely that most landowners will leave the bulk of their land enrolled. Overall, tax collections should increase modestly in 2011 and the first few years afterwards. Because the new LUCT will be based on actual rather than prorated values, a smaller amount of withdrawn acreage will produce the \$500,000–\$650,000 LUCT receipts that the State receives now under the current formula. Eventually, when annual withdrawals return to a "normal" range of 3,000-5,000 acres per year, LUCT receipts should total in the range of \$4–\$6.5 million annually, to be shared equally by the towns and the State.

Details to Note.

- The new LUCT formula, which is 10% of the fair market value (FMV) of the "developed" parcel, is where Vermont's Current Use policy started, and which is still used in New Hampshire. The present method of prorating the value based upon the municipality's assessment, and adjusted by the common level of appraisal, would be abandoned.
- The municipality would determine the FMV of the developed parcel and collect the LUCT. Disputes over valuation would be resolved in the normal manner (i.e. appeal to Board of Civil Authority, and so forth).

- If there is a question over whether a LUCT is owed, that would be resolved by the Tax Department. This would include instances where a violation may technically have occurred, but the State decides not to levy a penalty due to mitigating circumstances. For example, a timber harvest may be carried out in violation of the approved forest management plan (which can trigger a LUCT), the State may forego the penalty, if the county forester would have approved the harvest, had a plan amendment been filed.
- The municipality would retain 50% of the LUCT collected and send 50% to the State.
- A comparison of LUCT collections in Vermont under the present system to those in New Hampshire under the proposed system appears as Appendix A to this report.

3. Provide Landowners with an “Easy Out” due to the Changes in Current Use

Objective. Because the change in the LUCT represents a significant change in the contract between the State and enrolled landowners, landowners would have an opportunity to withdraw all or part of their property from Current Use. This proposal gives them a number of options for withdrawing or continuing in Current Use.

Estimated Fiscal Impact. As noted above, LUCT receipts may decline somewhat from the current \$500,000-\$650,000/year level for the first several fiscal years. In the long term, total revenues should increase six- to ten-fold.

Details to Note: Depending upon whether or not an enrolled property has an existing dwelling exclusion, landowners will have four options for withdrawing or keeping their land enrolled. The first three options must be exercised by mid-April, or the landowner will be assumed to have elected Option #4.

- **Enrolled parcels with an existing dwelling exclusion.**
 - Qualified “farmers” and persons earning more than 50% of their gross income from growing and harvesting trees may maintain a 2-acre homestead exclusion. For all other landowners, if an existing dwelling exclusion is less than five acres, the additional land required to make the 5-acre exclusion will be automatically withdrawn from Current Use without penalty. The additional acreage will be allowed to “float” until the landowner files a new map fixing the exact location of the exclusion. **In addition to this, landowners will have four options:**
 - (Option #1). If more than one dwelling is located within the 5-acre dwelling exclusion, the landowner may elect to withdraw five acres for each dwelling, without penalty, or maintain a single 5-acre exclusion for multiple dwellings.
 - (Option #2): The landowner may withdraw additional acreage from Current Use and pay a LUCT based upon the existing pro-rated formula. Assuming the remaining land is still eligible for Current Use, it will be assessed at its “use value” and be subject to a 10% LUCT on its fair market value, if developed.
 - (Option #3): The landowner may withdraw the entire parcel without penalty, and pay property taxes based on fair market value thereafter. The withdrawn land would not be eligible for re-enrollment for five years.

- (Option #4): The landowner may leave the entire parcel enrolled in Current Use. Any land developed in the future would be subject to a LUCT of 10% of fair market value.
- **Enrolled parcels without an existing dwelling exclusion.**
 - (Option #1): The landowner may withdraw five acres of land for a future dwelling site without penalty. The housesite would be allowed to “float” until such time as the landowner files a map fixing the boundaries. The five acres would be assessed at fair market value in the future. Assuming the remaining land is still eligible for Current Use, it would be assessed at its “use value.”
 - (Option #2) The landowner may withdraw additional acreage from Current Use and pay a LUCT based upon the existing prorated formula. Assuming the remaining land is eligible for Current Use, it will be assessed at its “use value” and be subject to a 10% LUCT on its fair market value, if developed.
 - (Option #3): The landowner may withdraw the entire parcel without penalty, and pay property taxes based on fair market value thereafter. The withdrawn land would not be eligible for re-enrollment for five years.
 - (Option #4): The landowner may leave the entire parcel enrolled in Current Use. Any land developed in the future would be subject to the new LUCT of 10% of fair market value.
- Parcels with a dwelling exclusion that is more than 27 acres, but less than 30 acres, will still be eligible for “use value appraisal,” provided at least 25 acres are managed according to Current Use requirements. New parcels of 27-30 acres would be subject to the same requirements for enrollment.
- The State must notify all landowners in early March of the changes to the LUCT, and the options available to withdraw or continue enrollment. In order not to disrupt the towns’ process for setting their grand lists and issuing tax bills, the notice should set a deadline of April 15 to make an election under Options #1, #2, and #3. Any landowner not filing the notice of withdrawal with the town by that date would be deemed to have elected Option #4. The Tax Commissioner should have the authority to waive the deadline in cases of extreme hardship (e.g., a landowner unable to file due to hospitalization).

4. Increase the Property Transfer Tax (PTT) for Sales of Enrolled Land

Objective: Apply the same 1.25% PTT rate to sales of land enrolled in Current Use that is applied to most other sales of real estate.

Estimated Fiscal Impact: \$300,000 annually

Details to Note:

- When the Legislature increased the PTT for most property from 0.5% to 1.25% in 1988, it maintained the lower rate for sales of land enrolled in Current Use. This proposal would eliminate that exception.

5. Levy a Temporary Property Tax Surcharge of \$25 per Parcel for Three Years to Complete the Conversion to Electronic Administration

Objective: To create a GIS-based mapping system for Current Use lands and to make information storage, retrieval, and analysis more efficient for towns, State administrators, and landowners, thereby reducing public and private costs in the long run.

Fiscal Impact: \$300,000 per year for three years

Details to Note.

- The funds must be expended solely for the conversion of Current Use from paper files and maps to electronic files and GIS-based maps, and for providing access to the central database to State agencies, towns, and other appropriate users.
- In most cases, the surcharge can be programmed into the State's property tax database and used by the municipalities in preparing their property tax bills.
- Enrolled landowners would pay a maximum surcharge of \$100 per year. Landowners who have more than four parcels enrolled in Current Use could apply for a refund from the Tax Department.
- Landowners would update the maps for enrolled land over time. Once GIS-based mapping is in place, forestland owners would file new maps at the time they update their forest management plans. A deadline of 5–10 years would also be established for filing new maps for enrolled agricultural lands.
- If further analysis establishes that electronic conversion can be completed at less cost, the surcharge would be reduced accordingly. After three years, the surcharge would sunset.
- The estimated cost needs to be refined. The Vermont Land Trust has recently completed its conversion from paper files and maps to electronic files and GIS-based maps. VLT has approximately 1,600 parcels of conserved lands, which is 1/10th of the 16,000 parcels enrolled in Current Use. VLT has prepared a report on the process and costs of its conversion, which should have many similarities to that required for Current Use.
- The Tax Department is currently converting the Property Transfer Tax returns to an electronic system. The cost of the conversion is being paid for by a \$3.00 "user fee."

Other issues that the Legislature should consider over time.

In addition to the five changes detailed above, which will require immediate action in order to affect the budget in FY2011, the study group identified a number of other issues which it believes the Legislature should address over a longer period. Several are relatively minor, and could be enacted during the 2010 legislative session. Others are likely to be more controversial and will require considerable work to resolve. Still others could reasonably be implemented only after an electronic administration system is in place.

A. Establish a Realistic Fee Schedule for Applications, Withdrawals, Transfers, etc.

At the present time, landowners pay a \$40 application fee to enroll in Current Use, which covers only 30-40% of the actual cost of processing new applications. No fee is required for withdrawals and most other changes. On the other hand, owners may need to pay a whole new application fee for a relatively minor change, such as dropping a single name from a group of people who own an enrolled property.

The study group recommends that Property Valuation and Review study the actual cost of processing applications and making other changes, and recommend a realistic and equitable fee schedule to the Legislature.

B. Fix Use Values in the Grand List until the Town's Next General Reassessment.

Each year, the Vermont Current Use Advisory Board adjusts the use values for enrolled agricultural and forestland. Each year, the Tax Department mails a notice of the change to landowners, and listers must adjust the use values on the grand list. Although the change requires considerable work on the part of listers, it has little impact on actual tax revenues.

The assessment of non-Current Use properties usually remain unchanged in the town's grand list until the new town-wide reappraisal, unless a substantial change is made to a property. The study group recommends applying the same procedure to Current Use properties.

C. Ensure Adequate Staffing for Current Use.

The problem of inadequate staffing levels for Current Use within the Tax Department and the Department of Forests, Parks and Recreation was discussed in the 2007 Current Use Task Force report and again in this group's September 8 report. The State's budget crisis and reductions in staff in both departments have made the situation even more problematic. While electronic administration will help, new enrollments in Current Use will require more "boots on the ground," especially in County Forester offices that already oversee a high number of enrolled parcels. At the point when the State's finances have recovered and new revenues are being generated by the Land Use Change Tax, the Legislature should examine whether additional positions are needed to administer Current Use effectively, efficiently, and fairly.

D. Create a More Equitable Formula for State's Support of Municipal Services.

One of the surprises of the group's summer study was the discovery of the wide disparity in reimbursement rates for lost municipal taxes due to Current Use enrollment (see Appendix B). Towns of similar size, character, or geographic location have reimbursement rates that vary by as much as two to ten times. There is significant anecdotal evidence that some towns are over-valuing enrolled properties for reimbursement purposes. The problem seems particularly apparent where the existence of a conservation easement has significantly reduced the development potential of the land, and yet the Town still assesses the land at full development value. However, the problem can only be evaluated on a parcel-by-parcel basis, and the study

group draws no conclusion as to the extent of the problem or the amount of added cost to the State.

Any change to the existing formula will be controversial. However, a formula which reimburses one community at \$3.08 per acre and a neighboring community at \$35.43 per acre does not pass the fairness test. This is not a Current Use issue, but an issue of public policy: If the Legislature is appropriating \$10.7 million (or any amount) in State funds to support municipal services, what should the criteria be to ensure that it is distributed fairly and equitably?

If the formula is not changed, the Legislature needs to create a mechanism to ensure that existing over-valuations are corrected and that the problem does not become more widespread.

E. “Tiering” Use Values to Provide Incentives for Public Recreational Use

Over the years, there has been a continuing discussion of whether enrolled lands should be available for public pedestrian recreational use. Under New Hampshire’s Current Use law, landowners are given a 20% reduction in “use values,” if they don’t post their land against hiking, hunting, snow-shoeing, and other forms of pedestrian recreation. Because NH’s law is administered entirely at the local level, a landowner who needs to protect growing crops or who is experiencing a problem with erosion, vandalism, or trash disposal due to the public’s use, can work out a satisfactory resolution with the local officials. Local officials in NH also ensure that landowners who are claiming the 20% discount are in fact keeping their lands open for recreation. Because Current Use is administered in Vermont primarily at the State level, interested parties must think through how it would address these situations. Implementation of an electronic administration system is probably a necessary prerequisite for providing such an incentive.

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MEMO TO: Joint Fiscal Committee

FROM: Darby Bradley, Vermont Land Trust

SUBJECT: Comparisons of Land Use Change Tax Collections
in New Hampshire and Vermont

DATE: November 4, 2009

When Vermont adopted Use Value Appraisal (“Current Use”) in 1978, it patterned its legislation after the successful New Hampshire law. In NH, when enrolled land is withdrawn and developed, the landowner must pay a Land Use Change Tax (LUCT) equal to 10% of the developed parcel. Vermont’s law started in the same place. However, because the LUCT is administered by the State in Vermont (rather than locally as in NH), and because it was difficult for the State to determine the fair market value of individual parcels in a timely and cost-effective manner, Vermont switched to a system of pro-rating the value, using the town’s assessed value for the entire parcel as adjusted by the Common Level of Appraisal. Recognizing that this change would reduce LUCT collections, the Legislature increased the LUCT to 20%, although it subsequently reduced the tax to 10%, if the parcel had been enrolled in Current Use for more than ten years. The difference in collections by the two states has been dramatic:

	<u>Acres Developed</u>	<u>LUCT Collected</u>	<u>LUCT Per Acre</u>
<u>2005</u>			
New Hampshire	10,342 acres	\$21,997,655	\$2,127/acre
Vermont	5,127 acres	\$ 840,159	\$ 164/acre
<u>2006</u>			
New Hampshire	8,784 acres	\$15,999,847	\$1,821/acre
Vermont	4,497 acres	\$ 643,642	\$ 143/acre

Although Vermont’s LUCT collections in 2007 and 2008 were somewhat higher on a per-acre basis, they remained far below NH’s averages:

<u>2007 - Vermont</u>	2,752 acres	\$ 489,540	\$ 178/acre
<u>2008 - Vermont</u>	3,286 acres	\$ 654,924	\$ 199/acre

Some of the difference in collections can undoubtedly be attributed to higher average land values in southern New Hampshire. Nevertheless, collections per acre in northern Coos and Grafton counties during 2005 and 2006 were six to twelve times than those for all of Vermont.

We estimate that if the average fair market value of land withdrawn from Current Use for development in Vermont had been \$13,500 per acre, a 10% LUCT in Vermont would have collected \$6.92 million in 2005, \$6.07 million in 2006, \$3.72 in 2007, and \$4.44 million in 2008.

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Addison County

Addison	\$33,695	16,208	\$2.08	\$14,558
Bridport	\$84,042	20,829	\$4.03	\$55,303
Bristol	\$42,119	10,200	\$4.13	\$16,380
Cornwall	\$37,516	7,098	\$5.29	\$8,518
Ferrisburgh	\$48,485	13,645	\$3.55	\$11,835
Goshen	\$11,420	2,108	\$5.42	\$0
Granville	\$22,796	13,059	\$1.75	\$0
Hancock	\$2,880	1,297	\$2.22	\$0
Leicester	\$3,200	2,694	\$1.19	\$534
Lincoln	\$70,223	9,472	\$7.41	\$0
Middlebury	\$89,646	10,123	\$8.86	\$17,146
Monkton	\$60,556	11,098	\$5.46	\$5,191
New Haven	\$72,812	15,450	\$4.71	\$9,439
Orwell	\$29,422	14,811	\$1.99	\$22,505
Panton	\$35,050	6,286	\$5.58	\$14,452
Ripton	\$19,622	3,261	\$6.02	\$0
Salisbury	\$16,301	6,121	\$2.66	\$8,032
Shoreham	\$69,877	19,606	\$3.56	\$27,080
Starksboro	\$49,444	15,107	\$3.27	\$5,529
Vergennes	\$1,487	56	\$26.41	\$0
Waltham	\$8,948	2,683	\$3.34	\$4,423
Weybridge	\$36,176	6,918	\$5.23	\$11,633
Whiting	\$21,314	5,459	\$3.90	\$10,606

Bennington County

Arlington	\$23,330	10,510	\$2.22	\$601
Bennington	\$33,470	5,390	\$6.21	\$4,669
Dorset	\$27,355	7,129	\$3.84	\$0
Landgrove	\$41,784	1,890	\$22.11	\$0
Manchester	\$33,190	6,836	\$4.86	\$1,634
Peru	\$17,501	1,666	\$10.51	\$0
Pownal	\$21,948	8,823	\$2.49	\$2,079
Readsboro	\$11,687	2,131	\$5.48	\$0
Rupert	\$67,794	14,353	\$4.72	\$5,118
Sandgate	\$55,165	17,410	\$3.17	\$0
Searsburg	\$3,030	478	\$6.33	\$0
Shaftsbury	\$19,502	5,982	\$3.26	\$947
Shaftsbury ID	\$396	60	\$6.60	\$0
Stamford	\$6,092	2,842	\$2.14	\$0
Sunderland	\$12,558	657	\$19.12	\$0
Winhall	\$6,553	1,446	\$4.53	\$0
Woodford	\$27	134	\$0.20	\$0

Municipal Reimbursement FY 09

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Caledonia County

Barnet	\$51,601	11,683	\$4.42	\$4,813
Burke	\$17,347	3,881	\$4.47	\$0
Danville	\$78,671	13,853	\$5.68	\$5,686
Groton	\$18,474	8,056	\$2.29	\$257
Hardwick	\$71,033	11,857	\$5.99	\$7,144
Kirby	\$17,003	5,570	\$3.05	\$3,232
Lyndon	\$29,064	5,608	\$5.18	\$1,271
Newark	\$25,802	5,411	\$4.77	\$0
Peacham	\$68,054	13,241	\$5.14	\$7,275
Ryegate	\$26,857	8,652	\$3.10	\$9,460
St. Johnsbury	\$30,747	6,014	\$5.11	\$3,799
Sheffield	\$16,161	4,609	\$3.51	\$0
Stannard	\$17,520	2,376	\$7.37	\$0
Sutton	\$27,889	6,410	\$4.35	\$12,125
Walden	\$33,247	6,796	\$4.89	\$1,797
Waterford	\$10,206	5,064	\$2.02	\$1,936
Wheelock	\$44,281	10,518	\$4.21	\$866

Chittenden County

Bolton	\$25,624	7,474	\$3.43	\$0
Buels Gore	\$3,130	734	\$4.27	\$0
Burlington	\$541	41	\$13.24	\$0
Charlotte	\$78,908	11,560	\$6.83	\$10,074
Colchester	\$11,227	1,526	\$7.36	\$5,424
Essex Town	\$17,493	2,666	\$6.56	\$195
Essex Jct.	\$836	441	\$1.90	\$542
Hinesburg	\$47,337	7,445	\$6.36	\$3,989
Huntington	\$69,615	9,910	\$7.02	\$2,658
Jericho	\$26,726	3,518	\$7.60	\$510
Jericho ID	\$1,112	202	\$5.50	\$0
Milton	\$31,284	8,020	\$3.90	\$10,523
Richmond	\$44,866	8,415	\$5.33	\$6,602
St. George	\$2,904	943	\$3.08	\$332
Shelburne	\$91,668	2,587	\$35.43	\$1,091
South Burlingt	\$11,875	816	\$14.55	\$802
Underhill	\$43,095	7,257	\$5.94	\$5
Underhill ID	\$2,121	355	\$5.98	\$0
Westford	\$44,431	11,356	\$3.91	\$3,112
Williston	\$13,169	2,639	\$4.99	\$1,977

Municipal Reimbursement FY 09

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Essex County

Averill	\$5,200	21,084	\$0.25	\$0
Averys Gore	\$1,239	12,243	\$0.10	\$0
Bloomfield	\$7,952	10,461	\$0.76	\$739
Brighton	\$24,834	13,787	\$1.80	\$1,570
Brunswick	\$2,527	5,866	\$0.43	\$727
Canaan	\$9,375	5,203	\$1.80	\$11,890
Concord	\$54,082	14,093	\$3.84	\$325
East Haven	\$42,521	18,604	\$2.29	\$0
Ferdinand	\$1,469	14,712	\$0.10	\$0
Granby	\$22,119	20,240	\$1.09	\$159
Guildhall	\$16,945	13,846	\$1.22	\$2,525
Lemington	\$6,931	11,812	\$0.59	\$4
Lewis	\$706	6,673	\$0.11	\$0
Lunenburg	\$20,703	10,311	\$2.01	\$2,767
Maidstone	\$5,109	7,086	\$0.72	\$882
Norton	\$6,280	11,372	\$0.55	\$1,066
Victory	\$1,653	1,702	\$0.97	\$0
Warners Grant	\$181	1,607	\$0.11	\$0
Warren Gore	\$956	5,211	\$0.18	\$0

Franklin County

Bakersfield	\$32,506	16,016	\$2.03	\$7,040
Berkshire	\$29,148	9,204	\$3.17	\$21,309
Enosburg	\$43,740	14,472	\$3.02	\$25,883
Fairfax	\$47,858	11,925	\$4.01	\$12,478
Fairfield	\$94,458	27,962	\$3.38	\$59,465
Fletcher	\$55,743	14,706	\$3.79	\$3,544
Franklin	\$26,365	8,834	\$2.98	\$18,946
Georgia	\$25,054	9,081	\$2.76	\$4,391
Highgate	\$23,570	11,638	\$2.03	\$14,308
Montgomery	\$26,468	16,191	\$1.63	\$1,514
Richford	\$61,383	12,629	\$4.86	\$10,856
St. Albans Tow	\$53,122	9,632	\$5.52	\$14,100
Sheldon	\$30,554	10,925	\$2.80	\$28,557
Swanton	\$25,234	11,469	\$2.20	\$12,442

Grand Ilse County

Alburgh	\$19,405	5,864	\$3.31	\$23,857
Grand Isle	\$26,278	2,534	\$10.37	\$5,256
Isle LaMotte	\$9,649	769	\$12.55	\$442
North Hero	\$9,976	1,757	\$5.68	\$1,759
South Hero	\$22,960	2,275	\$10.09	\$3,687

Municipal Reimbursement FY 09

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Lamoille County

Belvidere	\$21,982	13,349	\$1.65	\$0
Cambridge	\$64,763	21,477	\$3.02	\$5,039
Eden	\$66,839	18,051	\$3.70	\$0
Elmore	\$35,813	15,301	\$2.34	\$148
Hyde Park	\$74,556	8,829	\$8.44	\$8,589
Johnson	\$69,351	12,484	\$5.56	\$2,814
Morristown	\$214,907	12,224	\$17.58	\$8,422
Stowe	\$196,333	10,272	\$19.11	\$29
Waterville	\$15,031	4,497	\$3.34	\$1,365
Wolcott	\$63,230	10,332	\$6.12	\$1,553

Orange County

Bradford	\$24,022	5,014	\$4.79	\$8,033
Braintree	\$50,652	13,708	\$3.70	\$6,968
Brookfield	\$59,743	9,898	\$6.04	\$4,562
Chelsea	\$83,759	15,897	\$5.27	\$2,569
Corinth	\$65,434	12,618	\$5.19	\$2,839
Fairlee	\$23,313	5,459	\$4.27	\$5,212
Newbury	\$63,700	13,458	\$4.73	\$5,777
Orange	\$20,622	8,885	\$2.32	\$698
Randolph	\$126,159	13,637	\$9.25	\$11,501
Strafford	\$102,907	13,927	\$7.39	\$4,960
Thetford	\$62,804	12,467	\$5.04	\$7,065
Topsham	\$51,053	11,435	\$4.46	\$562
Tunbridge	\$152,025	15,531	\$9.79	\$811
Vershire	\$99,997	14,598	\$6.85	\$162
Washington	\$61,895	13,005	\$4.76	\$1,429
West Fairlee	\$26,947	9,111	\$2.96	\$562
Williamstown	\$41,130	9,272	\$4.44	\$6,883

Orleans County

Albany	\$23,163	9,421	\$2.46	\$1,612
Barton	\$20,015	6,362	\$3.15	\$3,272
Brownington	\$9,340	2,080	\$4.49	\$1,027
Charleston	\$24,914	8,314	\$3.00	\$9,188
Coventry	\$0	3,502	\$0.00	\$0
Craftsbury	\$65,597	13,133	\$4.99	\$14,769
Derby	\$24,007	6,382	\$3.76	\$8,366
Glover	\$36,981	10,263	\$3.60	\$4,586
Greensboro	\$70,021	14,792	\$4.73	\$3,809
Holland	\$29,552	7,013	\$4.21	\$17,525
Irasburg	\$17,086	10,177	\$1.68	\$15,174
Jay	\$2,983	3,319	\$0.90	\$0
Lowell	\$24,131	11,714	\$2.06	\$629

Municipal Reimbursement FY 09

	Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
	\$9,741,479	2,119,416		\$1,075,705
Morgan	\$8,257	3,789	\$2.18	\$1,587
Newport City	\$1,473	66	\$22.22	\$0
Newport Town	\$17,300	8,010	\$2.16	\$10,352
Orleans ID	\$626	215	\$2.91	\$27
Troy	\$19,836	6,366	\$3.12	\$7,620
Westfield	\$12,023	8,941	\$1.34	\$8,068
Westmore	\$21,680	9,693	\$2.24	\$422

Rutland County

Benson	\$18,556	7,522	\$2.47	\$7,779
Brandon	\$27,991	6,376	\$4.39	\$1,936
Castleton	\$24,797	7,082	\$3.50	\$2,197
Chittenden	\$13,324	5,172	\$2.58	\$894
Clarendon	\$24,548	6,134	\$4.00	\$7,255
Danby	\$57,567	13,282	\$4.33	\$4,456
Fair Haven	\$6,149	1,553	\$3.96	\$4,729
Hubbardton	\$22,910	6,616	\$3.46	\$0
Ira	\$16,193	6,493	\$2.49	\$115
Mendon	\$7,549	2,033	\$3.71	\$0
Middletown Sp	\$33,365	5,943	\$5.61	\$2,588
Mount Holly	\$24,270	7,088	\$3.42	\$72
Mount Tabor	\$180	452	\$0.40	\$0
Pawlet	\$56,460	13,033	\$4.33	\$11,187
Pittsfield	\$2,654	871	\$3.05	\$1,556
Pittsford	\$28,002	9,214	\$3.04	\$3,100
Poultney	\$24,509	7,758	\$3.16	\$1,458
Proctor	\$4,979	733	\$6.80	\$78
Rutland City	\$5,219	133	\$39.12	\$0
Rutland Town	\$8,226	1,597	\$5.15	\$2,128
Killington	\$4,131	4,269	\$0.97	\$0
Shrewsbury	\$51,498	11,079	\$4.65	\$1,343
Sudbury	\$19,036	6,345	\$3.00	\$2,326
Tinmouth	\$39,481	8,630	\$4.58	\$8,686
Wallingford	\$14,881	4,071	\$3.66	\$310
Wells	\$4,179	1,743	\$2.40	\$47
West Haven	\$53,280	9,968	\$5.34	\$5,537
West Rutland	\$5,776	2,544	\$2.27	\$584

Municipal Reimbursement FY 09

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Washington County

Barre City	\$257	26	\$9.82	\$0
Barre Town	\$78,658	5,786	\$13.59	\$6,906
Berlin	\$30,358	5,605	\$5.42	\$813
Cabot	\$98,767	12,737	\$7.75	\$6,422
Calais	\$59,771	12,082	\$4.95	\$281
Duxbury	\$30,227	9,031	\$3.35	\$0
East Montpelier	\$42,322	8,354	\$5.07	\$14,175
Fayston	\$24,994	10,019	\$2.49	\$21
Marshfield	\$60,356	12,979	\$4.65	\$754
Middlesex	\$33,566	9,530	\$3.52	\$102
Montpelier	\$9,138	689	\$13.26	\$0
Moretown	\$26,128	15,379	\$1.70	\$1,056
Northfield	\$74,941	13,558	\$5.53	\$0
Plainfield	\$41,333	5,586	\$7.40	\$1,044
Roxbury	\$32,287	10,182	\$3.17	\$382
Waitsfield	\$67,030	7,206	\$9.30	\$1,121
Warren	\$46,509	6,276	\$7.41	\$770
Waterbury	\$57,207	6,127	\$9.34	\$138
Woodbury	\$29,499	12,900	\$2.29	\$0
Worcester	\$40,522	10,441	\$3.88	\$183

Windham County

Athens	\$24,744	2,855	\$8.67	\$0
Brattleboro	\$87,362	7,355	\$11.88	\$13,572
Brookline	\$7,808	3,249	\$2.40	\$675
Dover	\$10,530	2,970	\$3.55	\$0
Dummerston	\$53,640	8,206	\$6.54	\$2,864
Grafton	\$47,200	10,231	\$4.61	\$0
Guilford	\$57,430	10,759	\$5.34	\$2,508
Halifax	\$64,123	11,282	\$5.68	\$770
Jamaica	\$12,478	7,422	\$1.68	\$0
Londonderry	\$41,454	7,094	\$5.84	\$0
Marlboro	\$37,893	11,426	\$3.32	\$0
Newfane	\$54,836	10,801	\$5.08	\$23
Putney	\$100,702	6,050	\$16.65	\$8,188
Rockingham	\$78,239	11,098	\$7.05	\$2,995
Stratton	\$2,693	2,571	\$1.05	\$0
Townshend	\$25,515	11,863	\$2.15	\$272
Vernon	\$23,123	2,964	\$7.80	\$1,918
Wardsboro	\$14,106	3,695	\$3.82	\$76
Westminster	\$71,237	11,726	\$6.08	\$13,254
Whitingham	\$16,843	3,552	\$4.74	\$4,356
Wilmington	\$13,560	2,671	\$5.08	\$0
Windham	\$21,526	10,008	\$2.15	\$37

Municipal Reimbursement FY 09

Land Reimbursement	Enrolled Acres	Reimbursement per acre	Farm Building Reimbursement
\$9,741,479	2,119,416		\$1,075,705

Windsor County

Andover	\$14,925	4,320	\$3.45	\$242
Baltimore	\$2,677	1,119	\$2.39	\$180
Barnard	\$117,436	16,729	\$7.02	\$471
Bethel	\$64,153	13,820	\$4.64	\$1,590
Bridgewater	\$69,976	14,667	\$4.77	\$142
Cavendish	\$34,889	8,068	\$4.32	\$0
Chester	\$110,779	14,335	\$7.73	\$5,025
Hartford	\$45,005	4,725	\$9.53	\$5,714
Hartland	\$133,762	12,251	\$10.92	\$1,332
Ludlow	\$12,573	3,297	\$3.81	\$107
Norwich	\$97,344	12,199	\$7.98	\$3,838
Plymouth	\$11,330	5,681	\$1.99	\$0
Pomfret	\$188,606	16,567	\$11.38	\$2,453
Reading	\$98,577	11,180	\$8.82	\$10,171
Rochester	\$44,591	12,995	\$3.43	\$3,784
Royalton	\$28,625	8,198	\$3.49	\$3,061
Sharon	\$47,763	11,860	\$4.03	\$62
Springfield	\$109,904	12,139	\$9.05	\$7,098
Stockbridge	\$41,326	15,448	\$2.68	\$372
Weathersfield	\$61,341	8,254	\$7.43	\$2,341
Weston	\$51,200	5,579	\$9.18	\$296
West Windsor	\$85,703	4,821	\$17.78	\$455
Windsor	\$38,985	2,936	\$13.28	\$2,417
Woodstock	\$216,852	15,258	\$14.21	\$3,738