

(Taxable properties only - State and Non-tax status properties are not listed below)

REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Nonhmstd Ed. Listed Value	Total Education Listed Value
Residential I R1	550	238,021,500	0	238,021,500	238,021,500
Residential II R2	177	103,879,700	0	103,879,700	103,879,700
Mobile Homes-U MHU	151	4,476,500	0	4,476,500	4,476,500
Mobile Homes-L MHL	33	6,132,800	0	6,132,800	6,132,800
Seasonal I S1	174	75,871,400	0	75,871,400	75,871,400
Seasonal II S2	24	26,954,900	0	26,954,900	26,954,900
Commercial C	42	24,716,200	0	24,716,200	24,716,200
Commercial Apts CA	2	2,525,200	0	2,525,200	2,525,200
Industrial I	0	0	0	0	0
Utilities-E UE	2	13,546,800	0	13,546,800	13,546,800
Utilities-O UO	0	0	0	0	0
Farm F	16	15,274,700	0	15,274,700	15,274,700
Other O	0	0	0	0	0
Woodland W	0	0	0	0	0
Miscellaneous M	70	12,645,100	0	12,645,100	12,645,100
TOTAL LISTED REAL	1,241	524,044,800	0	524,044,800	524,044,800
P.P. Cable	1	1,291,808		1,291,808	1,291,808
P.P. Equipment	0	0			
P.P. Inventory	0	0			
TOTAL LISTED P.P.	1	1,291,808		1,291,808	1,291,808
TOTAL LISTED VALUE		525,336,608	0	525,336,608	525,336,608
EXEMPTIONS					
Veterans 10K	12/12	120,000	0	120,000	120,000
Veterans >10K		360,000			
Total Veterans		480,000	0	120,000	120,000
P.P. Contracts	0	0			
Contract Apprv VEPC	0/0	0	0	0	0
Grandfathered	0/0	0	0	0	0
Non-Apprv (voted)	1/1	211,900			
Owner Pays Ed Tax	0/0	0			
Total Contracts	1/1	211,900	0	0	0
FarmStab Apprv VEPC	0/0	0	0	0	0
Farm Grandfathered	0/0	0	0	0	0
Non-Apprv (voted)	0/0	0			
Owner Pays Ed Tax	0/0	0			
Total FarmStabContr	0/0	0	0	0	0
Current Use	0/0	0	0	0	0
Special Exemptions	1		0	180,232	180,232
Partial Statutory	0/0	0	0	0	0
Sub-total Exemptions		691,900	0	300,232	300,232
Total Exemptions		691,900	0	300,232	300,232
TOTAL MUNICIPAL GRAND LIST		5,246,447.08			
TOTAL EDUCATION GRAND LIST			0.00	5,250,363.76	5,250,363.76
NON-TAX 34 NON-TAX PARCELS ARE NOT INCLUDED ON THE 411					

(Taxable properties only - State and Non-tax status properties are not listed below)

REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Nonhmstd Ed. Listed Value	Total Education Listed Value
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Status on Personal Property	
1) Has inventory been exempted by vote of town/city?	Yes_____ No_XX_
2) Has machinery and equipment been exempted by vote of your town/city?	Yes_____ No_XX_
3) If yes for #2, what portion is now exempt? (include percentage)	_____
4) If no for #2, please indicate below how your town/city is assessing business personal property (Place "X" by option used)	
a) at fair market value __XX_	b) at depreciated value _____

Summary of Adjustments to Taxable Values (Local Agreements Etc.)	
Approved (VEPC) Contracts/Exemptions	0
Grandfathered Contracts/Exemptions	0
Non-Approved (Voted) Contracts/Exemptions	211,900
Homestead Non-Approved (Voted) Contracts/Exemptions	0
Nonhmstd Non-Approved (Voted) Contracts/Exemptions	211,900
Municipal Contracts (Owner Pays Ed Tax)	0
Special Exemptions	180,232
Current Use (Use Value Appraisal Program)	0
Veteran Exemptions	120,000
Homestead Veteran Exemptions beyond 10K	0
Nonhmstd Veteran Exemptions beyond 10K	360,000
Partial Statutory Exemptions	0

02/01/2024
02:45 pm

Town of South Hero Grand List
CONTRACTS - (Town code: 603)
Main District: Listed By Type and Date Voted

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TOSH Admin

DATE VOTED	PARCEL ID	NAME	CAT. CODE	BEGINNING DATE	ENDING DATE	STATUTE TITLE	CODE	VALUE BEFORE EXEMPTION	CONTRACT AMOUNT	ASSMT LESS CONTRACT
03/01/22	SS040- 603-189-10888	ISLE OF PATMOS # 17 MASON	M	04/01/22	03/31/32	3840		211,900	211,900	0
							Nonhomestead		211,900	0
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									211,900	

Non-Approved (Voted) Contracts/Exemptions

STATUTE

The real property parcels listed below are exempt from the property tax under Vermont law. These parcels are included in the grand list book in accord with 32 VSA section 41.52 and subject to parcel payments under 32 VSA section 4041a. Payment can only be issues if complete and accurate information is provided. Do not include parcels subject to local agreements.

OWNER NAME	PARCEL ID	CATEGORY	PROPERTY DESCRIPTION	LOCATION	VALUE ESTIMATE
C.I.D.E.R. INC	CL012-	CA	0.52 AC & BLDGS		87,500
	7) 32 VSA § 3802(4):3832(2)				
CHAMPLAIN ISLAND CHILD CENTER	SS114-	M	1.05 AC & 2 SCHOOL BUILDI	114 SOUTH ST	1,000,000
	7) 32 VSA § 3802(4):3832(2)				
CHC OF BURLINGTON, INC	CM052-	C			1,547,700
	18) 32 VSA § 3802(16)				
HOCHELAGA - YMCA	HO034-	M			1,917,700
	13) 32 VSA § 3802(6)				
OUR LADY OF THE LAKE PARISH CHARITA	RT501-	M			23,000
	9) 32 VSA § 3802(4):3832(2)				
SOUTH HERO CONGREGATIONAL CHURCH	RT364-	M			220,000
	9) 32 VSA § 3802(4):3832(2)				
SOUTH HERO CONGREGATIONAL CHURCH	SS024-	M			1,258,800
	9) 32 VSA § 3802(4):3832(2)				
ST ROSE CATHOLIC CHURCH	RT503-	M			1,687,000
	9) 32 VSA § 3802(4):3832(2)				
TOWN OF SO HERO	LR172-	M			20,500
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT286-	M	SEE SLIDE 148A FOR SURVE		402,700
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT317-	M			62,300
	6) 32 VSA § 3800(a) 27 VSA § 1151(3)				
TOWN OF SO HERO	RT318-	M			89,500
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT320-	M			205,600
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT333-	M			210,800
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT428-	M	6.56 AC (825' LF)	428 ROUTE 2	58,000
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	RT618-	M			101,000
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	SR001-	M			16,000
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	SS046-	M			2,100
	14) 32 VSA § 3802(7) 18 VSA §5317				
TOWN OF SO HERO	SS065-	M			83,300
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	SS075-	M			2,530,400
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	WS048-	M			35,500
	8) 32 VSA § 5401(10) (F)				
TOWN OF SO HERO	WS110-	M			167,500
	8) 32 VSA § 5401(10) (F)				
TOWN OF SOUTH HERO	CM028-	C			393,500
	11) 22 VSA § 109: 32 VSA § 3802(4): 3800				
TOWN OF SOUTH HERO	CM131-	C			428,400
	8) 32 VSA § 5401(10) (F)				
TOWN OF SOUTH HERO	DL069-	M	11.65 AC	69 DUBUQUE	600
	8) 32 VSA § 5401(10) (F)				
UNIVERSITY OF VERMONT	SV061-	M			3,800
	37) 16 VSA § 1-15				

TOTAL NUMBER OF EXEMPT PARCELS: 26

Town of South Hero Grand List
Special Exemptions Abstract
Main District: Listed in Parcel Order Main District

Parcel SPAN	Exemption	Real Value	Assessment Special lessSpec. Exempt Exemption
CL010- BAYVIEW CROSSING PLANNED COMMUNITY 603-189-11440	Qualified Housing	2,072,700 CA Nonhmstd Homestead	180,232 1892,468 0 0

Special Exemption Totals

Type	Homestead	Nonhomestead
Ski Lifts & Snowmaking	0	0
Whey Processing	0	0
Vermont Yankee	0	0
Qualified Housing	0	180,232
Solar	0	0
Wind	0	0
Other	0	0

Total Real Prior to Exemptions	2,072,700	

Total Exemptions	0	180,232

Grand Lists After	0	1,892,468

We certify that the foregoing is a true abstract of the grand list of _____ for the year _____.
Given under our hands at _____ on this _____ day of _____ in the year _____.

LISTERS

I hereby certify that I have examined the grand list for the year _____ now on file and hereby certify this abstract in accord with 32 V.S.A. 4183.

Attest _____ TOWN CLERK

Date: _____

Section 5404(b) of Title 32 of the V.S.A. requires the following.

The clerk of a municipality, or the supervisor of an unorganized town or gore, annually by August 15 shall transmit to the director, in electronic format prescribed by the director, education and munici grand list data, including exemption information and grand list abstracts.

If changes or additions to the grand list are made by the listers or other officials authorized to do so after the transmission of the electronic grand list and abstract of the grand list, such clerks shall forthwith certify the same to the director by transmitting an updated electronic grand list book and electronic abstract of the grand list.

A number of summaries, listed by owner, must also be included in the back of your book. They are the following:

1. Properties exempt by statute (churches, town owned property, etc.)
2. Local Agreements (exemptions)—Properties exempt by vote (grange halls, properties owned by fraternal organizations, farm buildings that have been voted exempt, etc.). The summary must contain columns for the following: owner; brief description of property; property category (Farm, Commercial, R1, etc.); statute utilized to vote exemption; full listed value of property (broken out by homestead and nonhomestead); listed value exempted; effective and ending date; and whether this local agreement is also approved for exemption from education taxes.
3. Local Agreements (contracts)—Properties subject to a stabilization agreement. There must be columns for the following: owner; brief description of parcel; statute granting authority to stabilize; property category; full listed value of property (broken out by homestead and nonhomestead); value subject to taxation; effective and ending date; whether this local agreement is also approved for exemption from education taxes; and, if available, taxes paid on the property.
4. Lease land—Provide the name of lessee (occupant), brief description of property; property category; size of parcel in acres; rent paid; and name of lessor.

Please check your coding carefully. Some common errors include the following: improperly categorizing property, not supplying complete information on exemptions and contracts, and not providing accurate acreage figures. Improper coding can lead to errors in the sales ratio study. It also means inaccurate information may be reported to the General Assembly and other users. Consult with NEMRC or your District Advisor for help in running error reports.

A number of notices and certificates must be made part of the grand list book as each step in the process is completed. A certificate signed by the listers is attached when the abstract of individual lists is completed and lodged with the town clerk. The town clerk also signs a certificate receiving the abstract of individual lists.

A notice to taxpayers is signed by the listers giving official notice of the lodging of the abstract and of the date of grievance meetings.

At close of grievance, the listers subscribe their oath to the book and it is turned over to the town clerk. It then becomes the grand list of the town, and the town clerk certifies receipt of it.

Questions on the listing process should be addressed to your District Advisor.

Real Property Highest and Best Use Codes

You must list property in the category of its “Highest and Best Use” (see page 11 for the full definition).

DWELLING CODES:

Residential (R1 and R2)—Include houses with four apartments or fewer and non-operating farms with a highest and best use as year-round residences. If the parcel would more likely sell to be occupied on a seasonal basis (such as an uninsulated camp, or a house without reasonable winter access or heating), it should be defined as a seasonal property. Always keep in mind the highest and best use of the property when making this determination. *The present use of the property and the ownership of the property are not the deciding factors.*

If your town or city has enough **condominiums** to warrant a separate category, it is recommended that you use the “Other” category for that purpose—especially if the market shows condo values changing at a different rate than other properties.

R1—residential property with less than six acres of land.

R2—residential property with six or more acres of land.

MHU—Mobile home unlanded. This is a mobile home set up on land not owned by the owner of the unit. Also include trailer coaches (so-called travel trailers) which are taxable under 32 V.S.A. § 3692(b) unless you have designated the “Other” category specifically for this type of property.

MHL—Mobile home landed. A mobile home set up on land owned by the owner of the mobile home.

Seasonal (S1 and S2)—Include all properties with a highest and best use for seasonal occupancy. This may include summer homes with inadequate year-round heating/insulation, ski chalets, hunting camps, camps and cottages on lakes and ponds (such as with restricted zoning, poor insulation, heating and/or access), etc. The highest and best use of the property determines the category. The present use of the property and the ownership of the property are not the deciding factors.

S1—Seasonal property with under six acres of land.

S2—Seasonal property with six or more acres of land.

COMMERCIAL CODES:

C—Commercial. Include properties whose highest and best use is in providing goods and services for sale. These include retail stores, malls, motels, hotels, filling stations, restaurants, office buildings, bowling alleys, golf courses, etc. Do not include industrial manufacturing plants (businesses which use raw materials to produce a product, rather than simply providing a product or service for sale). Includes these in the Industrial categories.

Utility property is distinguishable from commercial property because of its specialized function, which limits its highest and best use to that of a public utility. For instance, a natural gas pipeline or a water filtration plant owned by a public utility would be coded UO. An office building which is not fitted especially for use by a public utility (e.g. administrative headquarters), which is likely to sell as a commercial enterprise, would better be coded Commercial. The market is the controlling factor.

CA—Commercial Apartments. Apartment buildings with more than four apartments.

INDUSTRIAL CODES:

Industrial property is distinguished from commercial property in that raw materials are used to produce a product, rather than a product or service simply being sold. There are three industrial categories—**I**, **UE** and **UO**.

I—Manufacturing Plants. Include properties such as cheese-making facilities, microchip manufacturing plants, sawmills, creameries, ice cream factories, etc.

UE—Electric Utilities. Property owned by a public utility and used in the production, transmission or

distribution of electrical energy. This includes hydro plants, solar arrays, wind towers, substations, poles, lines and fixtures, etc. Property owned by a public utility that has a highest and best use other than for the production, transmission or distribution of electrical energy would be coded otherwise. For instance, an office building would be coded **Commercial**. Vacant land would be coded **Miscellaneous**.

UO—Other Utilities. This includes real property owned by public utilities other than electric companies for which the highest and best use is in carrying on the business of that utility. This might include real property owned by a water companies, cell towers, and natural gas distribution pipelines.

Property owned by such a utility for which the highest and best use is for other than the business of the utility would not be included in the **UO** category. For instance, vacant land owned by a telephone company would be coded **Miscellaneous**. A house owned by a cable television company would be coded **R1** or **R2**.

Cable TV: Note that cable television lines and fixtures are to be coded as **Personal Property-Cable**. An office building with a wider market than just for cable TV services would likely best be coded as a commercial property.

Do not include property used in carrying on a propane business in the utility category. This is not an industrial type property, but rather a commercial operation. Propane tanks owned by such companies are coded **PP-M&E**. Please see the "Subjects" section for more on propane tanks.

FARMING CODES:

F—Farm. Include operating farms with buildings involved. Do not include properties that were formerly farmed and now have a highest and best use as a residential or seasonal property.

Do not include vacant land in this category, even if it is used in the farming operation. Only include operating farms with buildings. A non-contiguous 15-acre parcel the farmer owns down the road, and upon which corn or hay is grown, is not a farm. It is vacant land and is to be coded as **Miscellaneous**.

VACANT LAND CODES:

W—Woodland. Include undeveloped land that is mostly wooded. Such parcels may have buildings of little value, such as the 100-acre parcel of forestland with a small deer camp of little value.

M—Miscellaneous. Include undeveloped land that is not mostly forest covered. Include shore lots, residential building lots, unimproved commercial lots, unimproved agricultural land, etc. Such parcels may have buildings of little or no value.

OTHER CODES:

O—Other. Contact PVR for guidance on the use of this category. It is only to be used for a **specific type** of taxable property.

The board of listers may choose to use it for all condominium properties, rather than dispersing these within the **R1** and **S1** categories, if there is a distinguishable market for such properties. Listers may choose to use this category to separate the trailer coaches (travel trailers) if you have a large number of such properties and the market for these is different than for MHUs. If you choose to use the **Other** category, it must be designated for only one type of property.

Do not use this category for exempt properties. Do not use this category unless it has been specifically earmarked for one type of property, and be sure you **specify** what type of property you are including when the 411 is filed with PVR.

Personal Property Category Codes

PP-I—Inventory (stock-in-trade). Inventories of goods for sale, materials used in the manufacturing process, timber rights, etc.

PP-M&E—Machinery and equipment. Office furniture and equipment, equipment in a retail establishment not classified as fixtures, propane tanks, hotel and motel furniture and equipment, fixtures which are severable or removable without material injury to the real property, etc.

PP-Cable TV—Cable television lines and fixtures.

Ownership Codes

Check this coding carefully. This data is being used more extensively in decision-making. Without accurate data, the General Assembly and others will not have the information needed to make informed decisions.

Keep in mind that all types of property owned by a corporation, partnership or other entity must be coded as such. For instance, Brown Brothers Farm, Inc. or Jones Sisters, LLC are corporate-owned. The property does not have to be a large commercial or industrial property to warrant this type of ownership code. Many seasonal and residential properties are owned by business entities. Please code all such properties as such. State and federal government properties should be listed as owned by a corporation.

Please check all these codes yearly—especially on those properties that have transferred. Many times the ownership code changes when the property changes hands. Make sure anyone entering data knows the meanings of these codes so they can make the necessary changes as they come up. The listers and assessors are responsible for the accuracy of this data, and for the training of those employees using the computer system.

T—Town Residents. People who live in the town where the property is located.

S—State Residents. People who live in Vermont, but not in the town where the property is located.

NS—People who live outside of the State of Vermont.

C—Corporations, partnerships and other entities (including governmental). Include **all properties owned by these business entities**—regardless of the category of property. This ownership coding applies to all types of property, **not just to commercial, industrial and utility**.

Sales Reports from Department of Taxes

As a lister, you will be tasked with maintaining equity within your town as economic forces operate differently on different portions of your grand list. Because the grand list forms the basis for the assessment of the statewide education tax, it is important to ensure fairness and equity among towns. The Department of Taxes conducts an annual study to determine the equalized education grand list of each school district, the Common Level of Appraisal and Coefficient of Dispersion. It is very important that the listers actively participate in this study and analyze the results to ensure their town or city is receiving fair treatment.

The sales data is collected from the Property Transfer Tax Returns. The listers receive a list of their sales in their municipality (via myVTax in late June). Listers should review the data for errors. They are also asked for input on the validity of the sale, as the listers may have personal knowledge regarding the details of sales in their towns. The following are some of the reasons a sale may not be used in the equalization study: