

| <b>TAX YEAR:</b>   | <b>2020</b>   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   |
|--|---------------|---------------|---------------|---------------|
| <b>TOWN GENERAL</b>  | 0.2085        | 0.2069        | 0.2183        | 0.2337        |
| <b>HIGHWAY</b>   | 0.3213        | 0.3158        | 0.3464        | 0.3675        |
| <b>LOCAL AGREEMENT</b>   | 0.0017        | 0.0017        | 0.0015        | 0.0019        |
| <b><u>TOWN, HWY, LOCAL TOTAL</u></b>   | <b>0.5315</b> | <b>0.5244</b> | <b>0.5662</b> | <b>0.6031</b> |
| <b>HOMESTEAD ED.</b>   | 1.6564        | 1.6063        | 1.5138        | 1.6348        |
| <b>NON-HOMESTEAD ED.</b>   | 1.6820        | 1.6643        | 1.5445        | 1.6836        |
| <b><u>TOTAL TAX RATES</u></b>  |               |               |               |               |
| <b><u>HOMESTEAD TOTAL</u></b>  | <b>2.1879</b> | <b>2.1307</b> | <b>2.0800</b> | <b>2.2379</b> |
| <b><u>NON-HOMESTEAD TOTAL</u></b>  | <b>2.2135</b> | <b>2.1887</b> | <b>2.1107</b> | <b>2.2867</b> |
| <b>CLA *</b>   | 96.86%        | 94.92%        | 82.62%        |               |
| <b>COD *</b>   | 17.48%        | 20.59%        | 23.20%        |               |
| <b>* Definitions</b>   |               |               |               |               |
| <p><b><u>CLA "Common Level of Appraisal"</u></b> is determined by dividing the education grand list by the equalized education grand list. 32 V.S.A. § 5401. A number over 100% indicates that property is generally listed for more than its fair market value. A number less than 100% indicates that property is generally listed for less than its fair market value. A CLA below 80% necessitates a reappraisal. 32 V.S.A. § 4041a.</p>   |               |               |               |               |
| <p><b><u>COD "Coefficient of Dispersion"</u></b> is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. The result is then divided by the median ratio to get the COD, which is expressed as a percent. 32 V.S.A. § 5401. A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal. 32 V.S.A. § 4041a.</p> |               |               |               |               |