

TAX BILL

Pay to:
TOWN OF WATERBURY
Mail to:
28 North Main Street, Suite 1
Waterbury, VT 05676

TOWN OF WATERBURY

28 North Main Street, Suite 1

Waterbury, Vermont 05676

802.244.5858

www.waterburyvt.com

THIS IS THE ONLY BILL YOU WILL
RECEIVE. PLEASE SEND IT TO
NEW OWNER IF PROPERTY IS SOLD.

TAXES ARE PAYABLE AND DUE IN HAND ON OR BEFORE EACH DUE
DATE AT THE TOWN OFFICES, BETWEEN 8 A.M. AND 4:30 P.M.
MONDAY THROUGH FRIDAY, LEGAL HOLIDAYS EXCEPTED.
MAXIMUM INTEREST ALLOWABLE BY LAW WILL BE CHARGED
AFTER EACH DUE DATE. 8% PENALTY WILL BE LEVIED AFTER THE
FINAL DUE DATE ON ANY UNPAID TAXES.
POSTMARKS ARE NOT ACCEPTED.

PARCEL ID	BILL DATE	TAX YEAR
165-0074.	07/10/2024	2024

Description: 3.42 AC & DWL

Location: 74 BEAVER POND RD

OWNER **JOHNSTON JOSEPH A & CORI P**
74 BEAVER MEADOW RD
WATERBURY CTR VT 05677

HOUSESITE TAX INFORMATION	
SPAN # 696-221-12175	SCL CODE: 221
TOTAL PARCEL ACRES	3.42
RETAIN FOR INCOME TAX PURPOSES	

ASSESSED VALUE	HOMESTEAD	NON RESIDENTIAL
REAL 410,400		410,400
TOTAL TAXABLE VALUE 410,400		410,400
GRAND LIST VALUES 4,104.00		4,104.00

MUNICIPAL TAXES				EDUCATION TAXES -XXXXXX							
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES				
Town	0.5550	x4,104.00=	2,277.71	NON HOMESTEAD EDUCATION	2.1053	x4,104.00=	8,640.15				
Loc Ag Vet	0.0019	x4,104.00=	7.80								
HMCC	0.0021	x4,104.00=	8.62								
								1.3910 (state rate) / 66.07% (CLA) = 2.1053			
								Payments			
								1	08/16/2024	TOTAL EDUCATION TAX	8,640.15
									5,467.14	EDUCATION STATE PAYMENT	0.00
										EDUCATION NET TAX DUE	8,640.15
								2	11/08/2024	TAX SUMMARY	
									5,467.14	Municipal + Education	
TOTAL MUNICIPAL TAX			2,294.13	TOTAL TAX			10,934.28				
MUNICIPAL STATE PAYMENT			0.00	TOTAL STATE PAYMENT			0.00				
MUNICIPAL NET TAX DUE			2,294.13	TOTAL NET TAX DUE			10,934.28				

EASTERN SYSTEMS 800.223.0101

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

TOWN OF WATERBURY
TAX YEAR 2024

1ST PAYMENT DUE	
08/16/2024	
OWNER NAME	
JOHNSTON JOSEPH A & CORI P	
PARCEL ID	
165-0074.	
AMOUNT	5467.14
AMOUNT PAID	CL

PLEASE RETURN
THIS STUB WITH
YOUR FIRST
PAYMENT

Make checks
payable to and
mail to:
**TOWN OF
WATERBURY**
28 North Main Street
Suite 1
Waterbury, VT 05676

TOWN OF WATERBURY
TAX YEAR 2024

2ND PAYMENT DUE	
11/08/2024	
OWNER NAME	
JOHNSTON JOSEPH A & CORI P	
PARCEL ID	
165-0074.	
AMOUNT	5467.14
AMOUNT PAID	

PLEASE RETURN
THIS STUB WITH
YOUR SECOND
PAYMENT

Make checks
payable to and
mail to:
**TOWN OF
WATERBURY**
28 North Main Street
Suite 1
Waterbury, VT 05676

P A I D AUG 9 2024



FOR A RECEIPT, PLEASE CHECK
THIS BOX AND ENCLOSE A SELF-
ADDRESSED, STAMPED ENVELOPE.

RECEIVED NOV - 5 2024

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FOR A RECEIPT, PLEASE CHECK
THIS BOX AND ENCLOSE A SELF-
ADDRESSED, STAMPED ENVELOPE.

Important Reminders about Vermont Property Taxes

How are education property tax rates calculated?

Your town's homestead education tax rate is its locally voted education spending amount per pupil divided by the statewide homestead property "yield." That number is then divided by your town's CLA (see below) to get the rate that appears on this tax bill. The nonhomestead tax rate is the statewide rate divided by your town's CLA. For detailed town-level calculations and answers to frequently asked questions about property taxes, go to tax.vermont.gov/property/education-property-tax-rates.

What is the Common Level of Appraisal (CLA)?

The CLA is the primary result of the Equalization Study conducted by the Vermont Department of Taxes every year. The study compares the listed value to the sale price for all the arms-length sales in the town during the prior three-year period. The CLA does not change taxpayers' property values, only the education tax rate in a town. It ensures that each town pays its fair share of Education Property Tax to the state's Education Fund based on local real estate market trends.

Homestead Declaration (Form HS-122, Section A)

A "homestead" is your principal dwelling and parcel of land surrounding the dwelling. You must file a Homestead Declaration each year if you meet the filing requirements. Your town uses the Homestead Declaration to assess the correct Education Property Tax rate.

Property Tax Credit Claim (Form HS-122, Section B with Schedule HI-144)

If you filed a Homestead Declaration, you may be eligible for a Property Tax Credit based on your household income from the prior calendar year. The credit is applied against your current year's property tax bill, indicated as a "state payment." Credit claims can be filed after the April deadline for Homestead Declarations. These materials are available in other languages in addition to English. See a list of translations at tax.vermont.gov/property/property-tax-credit.

File Online for Free

You may file your Homestead Declaration and, if eligible, your Property Tax Credit online at myvtax.vermont.gov.

Penalties for Late Filing, Neglecting to File, Fraudulent Filing, and Appeals

If you file your Homestead Declaration after the April deadline, the town may assess a penalty of between 3% and 8%, depending on whether the nonhomestead rate is lower or higher than the homestead education property rate in your town. If you file after the October extended deadline or fail to file, the town will classify your property as nonhomestead, charge you the higher of the two rates, assess a penalty, and require you to pay any interest due. If a return is filed fraudulently, the town may assess a penalty equal to 100% of your Education Property Tax. The determination of domicile for a Homestead Declaration or assessment of fraud penalty may be appealed to the Commissioner of Taxes within 60 days. The other town fees, penalties, and interest relating to classification of a homestead may be appealed to the town listers within 14 days. For more information, go to tax.vermont.gov/property/homestead-declaration.

Vermont Current Use Program (also known as the Use Value Appraisal Program)

The eligible agricultural and forest lands of property owners who enroll in the Current Use Program are taxed at the "use value" of the land rather than its listed value. Applications are due by September 1. For additional information and to apply for a new enrollment or to change your existing enrollment, visit secure.vermont.gov/TAX/ecuse/.

Free Translation and Interpretation Services, Assistance, and How to Order Forms

For more information, visit tax.vermont.gov/property-owners. For assistance, call (866) 828-2865 (toll-free in Vermont) or (802) 828-2865 (local or out-of-state). Paper forms for the Homestead Declaration, Property Tax Credit Claim, and the Current Use Program are available at tax.vermont.gov/forms. You may also order paper forms at tax.vermont.gov/form-request, call (855) 297-5600 (toll-free in Vermont), or (802) 828-2515 (local or out-of-state). If you need free translation services or an interpreter or to request a reasonable accommodation, contact us at (802) 828-2505 or tax.support@vermont.gov or visit tax.vermont.gov/languages.

(Rev. 05/24)

If you have a question
about your State Edu-
cational Tax Rate or
your State Payment,
please call the Vermont
Department of Taxes
toll-free at 866.828.2865

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