

Agency of Administration Department of Taxes

MENU

CORONAVIRUS UPDATE: INFORMATION FOR TAXPAYERS

Homestead Declaration

Overview

By Vermont law, property owners whose homes meet the [definition of a Vermont homestead](#) must file a Homestead Declaration annually by the April filing deadline. If eligible, it is important that you file so that you are correctly assessed the homestead tax rate on your property. Here is the information you as the property owner need to know about the Vermont Homestead Declaration.

Declaring Your Vermont Homeste...



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In Vermont, all property is subject to education property tax to pay for the state's schools. For this purpose, property is categorized as either nonhomestead or homestead. A homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by the resident as the person's [domicile](#).

What is Your Vermont Domicile?



All property is considered **nonhomestead** (formerly "nonresidential"), unless it is declared as a **homestead**. The education property tax rate levied on nonhomestead property differs from the rate levied on homestead property. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements:

- You are a Vermont resident
- You own and occupy a homestead as your domicile as of April 1, 2021

Please note: If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2021, you may still claim it as a homestead if it is not leased for more than 182 days in the 2021 calendar year.

Nonhomestead Property

Property is considered nonhomestead if one of the following applies:

- Your property is leased for more than 182 days out of the calendar year.
- The property is used exclusively for a commercial, including rental, purpose.
- The property is used for a second home, camp, vacation, or summer cottage.

How to File

Online

Taxpayers may file returns using [myVTax](#), our free, secure, online filing site.

Paper Returns

If you cannot file and pay through myVTax, you may still use the paper forms. The Homestead Declaration is filed using [Form HS-122, the Homestead Declaration and Property Tax Credit Claim](#). Use our filing checklist that follows to help you get started.

Many people file their Homestead Declarations at the same time they file their Vermont income tax returns. However, if you apply to extend the time to file your income tax return, the Homestead Declaration must still be filed by the April filing deadline. Even if a person is not required to file a Vermont Income Tax Return, the [declaration must be filed by the deadline](#).

Tip: If you file a paper form, it is important to remember to sign the form at the bottom of the reverse side (below the Property Tax Credit).

Filing Checklist

In addition to the property owner's basic information, you should have the following available when filing:

- ☐ The property's School Property Account Number (SPAN) printed on the property tax bill
- ☐ The property owner's Social Security Number ☐ The code of the Vermont school district in which the property is located, which may be found on the property tax bill (the school code is the middle three digits of the SPAN).

Withdrawing a Homestead Declaration

There may be a situation where the Homestead Declaration has been filed between Jan. 1 and April 1 but needs to be withdrawn.

The following are a few common reasons for withdrawal:

- The homestead was not owned by the person declaring it as a homestead on April 1.
- The homestead was converted to a nonhomestead (formerly "nonresidential") property on or before April 1.
- The Homestead Declaration was submitted in error (for example, it was not the owner's primary residence).
- The homestead was leased to a tenant for more than 182 days.

To withdraw the declaration, use [Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal](#).

Amending a Property Tax Credit Claim

If you submit a Property Tax Credit Claim with your Homestead Declaration, you are allowed to amend or change household income only as reported on Schedule HI-144, Household Income, within three years of the October filing deadline. You may not make any amendments or changes to Form HS-122, Homestead Declaration and Property Tax Credit Claim.

Use [Schedule HI-144, Household Income](#), for the applicable year to amend household income. Enter the correct household income and mark **AMENDED** on the HI-144. Send the amended HI-144 separately from any other returns being filed with the Department.

Mail your return to:

Vermont Department of Taxes
P.O. Box 1645
Montpelier, VT 05601-1645

Filing Deadlines

You must file a Homestead Declaration annually by the April filing deadline. If you file after April 15,* your municipality may assess one of the following penalties:

- Up to a 3% penalty if the nonhomestead (formerly "nonresidential") rate is higher than the homestead education property rate,
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

If you fail to file your declaration by the October 15 filing deadline, your property will be classified as nonhomestead. You then must pay the higher of the two rates, a penalty, and any additional property tax and interest due.

LAWS, REGULATIONS AND GUIDANCE

[32 V.S.A. § 5410](#) Homestead Declaration

Forms and Publications

No.	Instructions	Title
Domicile Statement		Domicile Statement
Calculator		2020 Property Tax Credit Worksheet (xlsx)
HS-122, HI-144	Instructions	Homestead Declaration AND Property Tax Credit
HS-122W		Vermont Homestead Declaration and/or Property Tax Credit Withdrawal
Income Tax Return Booklet		2021 Vermont Income Tax Return Booklet This booklet includes forms and instructions for: IN-111, IN-112, IN-113, IN-116, HS-122, PR-141, HI-144
Publications		
NO.		Title
FS-1057		Vermont Schedule HI-144: Determining Household Income
FS-1051		The Vermont Homestead Declaration
GB-1265		myVTax Guide: How to File a Homestead Declaration or Homestead Declaration & Property Tax Credit

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(802) 828-2505 | [Department Directory](#)

Taxpayer Services
(802) 828-2865
Mon, Tue, Thu, Fri, 7:45 am-4:30 pm

Taxpayer Assistance Window
1st Floor Lobby | 133 State Street
Montpelier, VT 05602
Temporarily Closed to the Public

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