

VERMONT DEPARTMENT OF TAXES

ACT 10 (2018 SPECIAL SESSION), RELATING TO SHORT-TERM RENTALS

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SUBMITTED TO

House Committee on General, Housing, and Military Affairs

House Committee on Ways and Means

Senate Committee on Economic Development, Housing and General Affairs

Senate Committee on Finance

SUBMITTED BY

Kaj Samsom, Commissioner of Taxes, in collaboration with the Commissioner of Health and the Executive Director of the Department of Public Safety's Division of Fire Safety

PREPARED BY

Deborah Carroll, Principal Assistant to the Commissioner of Taxes

Douglas Farnham, Director of Policy, Outreach, and Legislative Affairs,

Vermont Department of Taxes

DATE SUBMITTED

January 15, 2019

HISTORY

Act 10 (Special Session), relating to Short-Term Rentals, was signed into law by Governor Phil Scott on June 28, 2018, and took effect on July 1, 2018.

As required pursuant to Sec. 3(b), we respectfully submit this report.

REQUESTED INFORMATION

1. The progress in implementing this act to date.
2. The number of short-term rental units in Vermont.
3. The number of short-term rental operators.

DISCUSSION

With respect to our responsibilities and progress in implementing this Act to date, the Department of Taxes, in partnership with the Department of Health and the Department of Public Safety's Division of Fire Safety, created both electronic and U.S. Mail versions of the information packet pertaining to health, safety, and the financial obligations of short-term rental operators as required by Act 10.

Both the electronic version and the U.S. Mail version of the information packet contained the following items and both are attached to this report:

- A cover letter listing all documents contained therein, as well as links to important information on the Department of Health website and a Consumer Alert regarding insurance considerations recommended to us by the Department of Financial Regulations
- A self-certification "checklist" regarding "Short Term Rental Safety, Health and Financial Obligations" to be completed, signed and retained by the short-term rental operator
- Though not statutorily required, a sample placard containing lines for contact information of the person responsible for the unit, as well as contact information for the Department of Health and the Department of Public Safety's Division of Fire Safety, was provided to encourage operator compliance and uniformity.
- A document entitled "Fire Safety Considerations for Short-Term Rental Operators" prepared by the Department of Public Safety's Division of Fire Safety
- A document entitled "Health Considerations of Short-Term Rental Operators" prepared by the Department of Health

In late November, the Department of Taxes sent 1,839 electronic information packets to short-term rental operators in the State of Vermont using information from our VTax database.

In December, the Department of Taxes sent an additional 367 information packets to short-term rental operators by U.S. Mail.

Of these 2,206 information packets sent, the Department has removed 280 from our list of identified short-term rental operators as the result of either further staff review or the taxpayer's notification to the Department that their designation as a short-term rental operator is incorrect. It will likely be difficult

for the Department to produce an exact number of operators removed from this list based on taxpayer notification as our VTax database does not capture such information.

As of January 11, 2019, the Department's database showed 1,926 unique meals and rooms accounts with a short-term rental attribute.

The number of new short-term rental operators that have registered for a meals and rooms tax account number using the VTax system, since July 1, 2018, totals 61, all of which we believe are appropriately designated at short-term rentals. These 61 new accounts are likely a result of the enactment of Act 10, and are included in the 1,926 accounts provided, above.

According to the Department's VTax database, Stowe, Killington and Ludlow have 125, 110 and 88, respectively, registered short-term rental operators.

We have received registrations for 5 towns with between 25 and 50 registered short-term rental operators, and additional registrants are spread across the State of Vermont.

Our table identifying towns with greater than 10 registered short-term rental operators is attached. Due to rules protecting taxpayer information, we are unable to provide information regarding towns with less than 10 registered operators.

These numbers, however, do not include short-term rental operators who contract with Airbnb for the purposes of advertisement, collection of revenues, and payment of taxes.

According to data received from Airbnb, Burlington and Rutland have 490 and 480 active hosts, respectively, 11 additional towns have more than 100, and just under 60 towns have between 10 and 100 hosts. The report received from Airbnb is attached hereto.

As indicated in our December status update provided to the Senate Committee on Economic Development, Housing, and General Affairs, in addition to these efforts, the Department has created a new page on the Department website specific to short-term rental operators which includes the requirements created by Act 10 as well as other helpful information. In early July, the Department issued a press release explaining the requirements of Act 10 to short term rental operators and has discussed the implementation of Act 10 with business owners, tax attorneys, and tax preparers at public events around Vermont.

The Department has also begun incorporating the advertising requirement in existing compliance programs. The Department has been communicating directly to hosts and at public events that failure to comply with this requirement dramatically increases the likelihood of an audit. That message will be reinforced at the short-term rental summit which is being scheduled for May of 2019. For hosts who have not acquired a meals & rooms account number and should have been collecting and remitting tax, there is information on the Voluntary Disclosure Program on the Short-term Rentals webpage.

DOCUMENTS REFERENCED

Figure 1: Electronic Information Packet Sent to Short-Term Rentals (2 pages)

Figure 2: Information Packet Sent by U.S. Mail to Short-Term Rental Operators (6 pages)

Figure 3: Report Prepared by Airbnb (2 pages)

Figure 4: Short-Term Rental Operators Registered with the Vermont Department of Taxes by Town, with Greater than 10 Operators (1 page)

Figure 1: Electronic Information Packet Sent to Short-Term Rentals



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Dear Taxpayer:

We are sending you this letter to help you understand a new law affecting short-term rentals. This law may apply to you.

In 2018, [Act 10](#) (Special Session), an act relating to short-term rentals, became law. In this Act, the Vermont General Assembly defines short-term rentals as:

“... a furnished house, condominium, or other dwelling room or self-contained dwelling unit rented to the transient, traveling, or vacationing public for a period of fewer than 30 consecutive days and for more than 14 days per calendar year.”

Based on information available to the Department, we believe that you meet this definition of a short-term rental operator. If your business does not meet this definition, please contact the Department of Taxes at tax.business@vermont.gov.

The information and obligations below apply only to businesses that meet this definition of short-term rental.

Businesses that meet this definition are required to post the corresponding meals and rooms tax account number on any advertisement for the short-term rental, including all print or digital advertising. Operators who contract with a third-party platform which collects and remits Meals and Rooms Taxes on behalf of the short-term rental will be provided with a tax account number by the third-party platform.

Businesses that meet this definition are also required to review, complete, retain, and/or display the following documentation:

[Short Term Rental Safety, Health and Financial Obligations](#)

Short-term rental operators must print and consider all obligations contained in the attached checklist titled “Short Term Rental Safety, Health and Financial Obligations.”

Although this checklist does not need to be returned to the Department of Taxes, the operator is required to retain this document and to complete all tasks discussed therein including the posting of specific contact information within each unit (see Instructions). For your convenience, a [sample placard containing contact information](#) that you may print and post within each unit is included.

This checklist is not intended to be an all-inclusive list of responsibilities related to safety, health and taxation, but only to capture the most critical obligations.

[Fire Safety Considerations for Short-Term Rental Operators](#)

This document contains critical information regarding the obligations of short-term rental operators with respect to fire safety.

[Health Considerations for Short-Term Rental Operators](#)

This document contains critical information regarding the obligations of short-term rental operators with respect to health.

Other Important Considerations

The operator is required to print and post, in a common area accessible to the public, the license provided by the Department of Taxes or a third-party platform which collects and remits Meals and Rooms Taxes on behalf of the short-term rental.

Additional rules apply to operators who maintain and rent three or more units. Additional information may be found at the [Vermont Department of Health's website](#).

Finally, although insurance considerations do not fall within the jurisdictions of the Department of Taxes, Department of Health, and Public Safety's Division of Fire Safety, Act 10 requires that the Departments emphasize the importance of reviewing options for property and liability insurance with an insurance carrier. For additional information, please review the [Consumer Alert](#), recommended by the Vermont Department of Financial Regulations.

Thank you for your attention to these details. If you have questions about short-term rentals, call (802)828-2551.

Sincerely,

Vermont Department of Taxes
Taxpayer Services Division
Business Tax Section

Phone: (802)828-2551
Fax: (802)828-5787
Email: tax.business@vermont.gov



Figure 2: Information Packet Sent by U.S. Mail to Short-Term Rental Operators



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Dec 20, 2018

TEST CASE
123 STREET
MONTPELIER VT 05602

Letter ID: L1071689728
Taxpayer ID: XX-XXX8888

RE: A New Law That May Affect Your Business

Dear Taxpayer:

Thank you for registering for a Vermont Meals and Rooms Tax Account number. We are sending you this letter to help you understand a new law affecting short-term rentals. This law may apply to you.

In 2018, Act 10 (Special Session), an act relating to short-term rentals, became law. In this Act, the Vermont General Assembly defines short-term rentals as:

“... a furnished house, condominium, or other dwelling room or self-contained dwelling unit rented to the transient, traveling, or vacationing public for a period of fewer than 30 consecutive days and for more than 14 days per calendar year.”

You may read the full version of Act 10 here:

<https://legislature.vermont.gov/assets/Documents/2018.1/Docs/Acts/ACT010/ACT010%20As%20Enacted.pdf>

Based on information available to the Department, we believe that you meet this definition of a short-term rental operator. If your business does not meet this definition, please contact the Department of Taxes at tax.business@vermont.gov.

The information and obligations below apply only to businesses that meet this definition of short-term rental.

Businesses that meet this definition are required to post the corresponding Meals and Rooms tax account number on any advertisement for the short-term rental, including all print or digital advertising. Operators who contract with a third-party platform which collects and remits Meals and Rooms Taxes on behalf of the short-term rental will be provided with a tax account number by the third-party platform.

Businesses that meet this definition are also required to review, complete, retain, and/or display the following documentation:

Short Term Rental Safety, Health and Financial Obligations

Short-term rental operators must print and consider all obligations contained in the attached checklist titled “Short Term Rental Safety, Health and Financial Obligations.” This can be found on the Division



www.tax.vermont.gov

of Fire Safety website: <https://firesafety.vermont.gov/buildingcode/codesheets>.

Although this checklist does not need to be returned to the Department of Taxes, the operator is required to retain this document and to complete all tasks discussed therein including the posting of specific contact information within each unit (see Instructions). For your convenience, a sample placard containing contact information that you post within each unit is included. The sample placard can be found here:

<https://tax.vermont.gov/sites/tax/files/documents/Short-Term%20Rental%20Contact%20Form.pdf>

This checklist is not intended to be an all-inclusive list of responsibilities related to safety, health and taxation, but only to capture the most critical obligations.

Fire Safety Considerations for Short-Term Rental Operators

This document contains critical information regarding the obligations of short-term rental operators with respect to fire safety. The form can be found here:

<https://firesafety.vermont.gov/buildingcode/codesheets>

Health Considerations for Short-Term Rental Operators

This document contains critical information regarding the obligations of short-term rental operators with respect to health. It can be found here:

<http://www.healthvermont.gov/health-environment/food-lodging/lodging-licensing>

Other Important Considerations

The operator is required to print and post, in a common area accessible to the public, the license provided by the Department of Taxes or a third-party platform which collects and remits Meals and Rooms Taxes on behalf of the short-term rental.

Additional rules apply to operators who maintain and rent three or more units. Additional information may be found at the Vermont Department of Health's website.

<http://www.healthvermont.gov/health-environment/food-lodging/lodging-licensing>

Finally, although insurance considerations do not fall within the jurisdictions of the Department of Taxes, Department of Health, and Public Safety's Division of Fire Safety, Act 10 requires that the Departments emphasize the importance of reviewing options for property and liability insurance with an insurance carrier. For additional information, please review the Consumer Alert, recommended by the Vermont Department of Financial Regulations. It may be found here:

https://www.naic.org/documents/consumer_alert_home-sharing.htm

Thank you for your attention to these details. If you have questions about short-term rentals, call (802)828-2551.

Sincerely,

Vermont Department of Taxes
Taxpayer Services Division
Business Tax Section

Phone: (802) 828-2551
Fax: (802) 828-5787
Email: tax.business@vermont.gov

Short Term Rental Safety, Health and Financial Obligations

Contact Information	Instructions
<p>Department of Health: 802-863- 7221</p> <p>Division of Fire Safety: 802 479-7561</p>	<p>The short term rental operator shall post within the unit a telephone number for the persons responsible for the unit and the contact information for the Vermont Department of Health and the Vermont Division of Fire Safety. This form shall be completed by the short-term rental operator and retained on site.</p> <p>The form need not be filed with the department.</p>

SHORT TERM RENTAL OPERATOR INFORMATION		
Operator(s) Name (Print):		Number of Rooms Rented:
Physical 911 Address of Property:		Type of Heating System:
Mailing Address:		Public or Private Water:
Cell phone number:	E- Mail:	Tax Account Number:

Division of Fire Safety General Checklist (www.firesafety.vermont.gov)	
<input type="checkbox"/>	Smoke and carbon monoxide alarms are provided in accordance with the attached fire safety info sheet.
<input type="checkbox"/>	GFI Outlets are provided in locations identified on the attached fire safety info sheet.
<input type="checkbox"/>	Every sleeping room is provided with a secondary means of escape (see attached fire safety info sheet).
<input type="checkbox"/>	Heating systems (fuel and wood) have been inspected by a certified fuel service technician (see info sheet).
<input type="checkbox"/>	Landings, decks, porches and balconies higher than 30 inches from grade are provided with guards and rails.
<input type="checkbox"/>	Stairs must be provided with graspable handrails (see attached fire safety info sheet).

Health Department General Checklist (www.healthvermont.gov)	
<input type="checkbox"/>	Appliances are operational and in good repair and hot and cold potable water have been supplied.
<input type="checkbox"/>	Guest rooms have been serviced and cleaned before each new guest.
<input type="checkbox"/>	Refuse containers are available and emptied at least once each week or more frequently, if necessary.
<input type="checkbox"/>	Swimming pools, recreational water facilities, and hot tubs are kept sanitary and in good repair.
<input type="checkbox"/>	Sewage system and toilets function and are in good repair.
<input type="checkbox"/>	Toxic cleaning supplies are properly labeled, safely stored and used according to the manufacturer's directions.
<input type="checkbox"/>	Guest rooms are free of any evidence of insects, rodents, and other pests.

Tax Department General Checklist (www.tax.vermont.gov)	
<input type="checkbox"/>	Meals and rooms taxes are filed and paid by a third party. I do not need a Vermont tax account.
<input type="checkbox"/>	Meals and rooms taxes are NOT filed and paid by a third party. I have a Vermont tax account.
<input type="checkbox"/>	The Vermont Meals and Rooms Tax license is displayed in each rental unit.
<input type="checkbox"/>	My income from these activities is included on my income tax return.
<input type="checkbox"/>	I file and pay Vermont Sales Tax for any tangible items I sell.

Signature of Short Term Rental Operator	Date
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Fire Safety Considerations for Short-Term Rental Operators

For detailed information on providing and maintaining a safe short-term rental, please visit our home page www.firesafety.vermont.gov

Smoke Alarms

- Photoelectric type smoke alarms are required in the immediate vicinity of sleeping rooms, inside each sleeping room, and on all floor levels including the basement. All newly installed smoke alarms must be hard wired into the buildings electrical system.
- Smoke alarms in sleeping rooms of buildings constructed prior to 1994, may be of the 10-year photoelectric lithium powered tamper resistant type.

Carbon Monoxide Alarms

- Outside each sleeping area in the immediate vicinity of the bedrooms. An additional detector shall be installed in each sleeping room that contains a fuel- burning appliance.
- Carbon Monoxide alarms installed or replaced in a dwelling after July 1, 2005 must be directly wired to the building electrical service and have a battery backup.
- Existing One and Two family dwellings constructed prior to July 1, 2005 may use plug in style alarm with battery backup or battery power or you may hardwire.

Guard and Handrails

- Landings, decks, porches or platforms more than 30 inches of grade must be provided with guards and intermediate rails spaced no more than 4 inches apart.
- Graspable handrails must be provided on all stairs.

Electrical Safety:

Ground Fault Current Interrupters (GFCI) are required in the following areas;

- Bathrooms, garages and accessory buildings having a floor located at or below grade level, not intended as a habitable room and limited to storage. Work areas, outdoors, crawl spaces, unfinished portions or areas of the basement not intended as a habitable room. Kitchen, where the receptacles are installed to serve countertop surfaces and sinks and where the receptacles are installed within 6ft from the top inside edge of the bowl of the sink. Boathouses and bathtubs or shower stalls, where receptacles are installed within 6ft of the outside edge of the bathtub or shower stall and laundry areas.

Secondary Means of Escape from Sleeping Rooms

- Every sleeping room must be provided with a primary and secondary means of escape.
- A window meeting rescue and ventilation requirements can satisfy the secondary means of escape.

Heating System Safety

- Oil, gas, wood, wood pellet and kerosene fuel fired heating systems shall be cleaned and maintained in accordance with manufacturer's installation instructions and shall be inspected at least once during any 2-year period by a certified fuel service technician or Chimney sweep in the case of

For additional details and information, visit the Code Information & Hot Topic Fire Safety Sheet section of our web page.

<https://firesafety.vermont.gov/buildingcode/codesheets>

1311 US Route 302-Suite 600 Berlin . Barre, VT 05641 . firesafety.vermont.gov 802-479-7561

August 2018

For detailed information on maintaining a clean, sanitary and healthy short-term rental, please see the Health Department's [Licensed Lodging Establishment Rule](#).

Appliances

- Make sure each appliance provided for guest use is operational and in good repair.
- Clean all cooking appliances, including microwaves and stoves, before each new guest.

Hot and Cold Potable Water

- Supply hot and cold potable water under pressure in sufficient capacity to meet the needs of the rental.
- Make sure the water source is constructed and operated pursuant to the Vermont Department of Environmental Conservation (DEC) requirements.
- Make sure private water supply systems meet the [State's drinking water quality standards](#).

Sewage System and Toilets

- Dispose all sewage through a public sewage treatment plant or an individual sewage disposal system that is constructed, maintained, and operated according to DEC requirements.
- Make sure each toilet is sanitary, in good repair, and operational at all times.

Guest Rooms

- Sweep or vacuum, and wet-clean all floors.
- Clean and sanitize all toilets, sinks, bathtubs, and shower areas appropriate manner and keep them free of hair, mold, and mildew.

Toxic Cleaning Supplies

- Store all poisonous or toxic materials used, including detergents, sanitizers, insecticides and rodenticides, separately from items used by guests to prevent contamination.
- Label containers of poisonous or toxic material with a legible manufacturer's label or the common name of the material.

Insects, Rodents and Other Pests

- Make sure guest rooms are free of any evidence of insects, rodents, and other pests since they may not be rented until any infestation is eliminated.
- Make sure all infestations are treated by a commercially-certified structural pest control operator.
- Use all pest control measures, both mechanical and chemical, in accordance with the manufacturer's recommendations.

Refuse Containers

- Keep the refuse storage area free of debris and clean it to prevent pests and minimize odors.
- Make sure containers have adequate capacity to store all refuse that accumulates between pickups and are emptied at least once a week or more frequently, if necessary, and between guests.

Swimming Pools, Recreational Water Facilities, and Hot Tubs

- [Maintain each swimming pool, recreational water facility, and hot tub](#) to provide for continuous disinfection of the water with a chemical process that leaves a measurable residual in the water.
- Maintain the water at a pH between 7.0 and 8.0, and keep it free of scum, algae, dirt and foreign material.

Linens, Dishware and Utensils

- Clean all linens, including towels, washcloths, bathmats, and bed linens, if provided.
- Make sure all dishware and utensils designed for repeat use are made of safe, durable, and nonabsorbent material, kept in good repair, stored so that they are protected from contamination, and cleaned between guests.

If you require immediate local assistance related to the rental unit, please contact:

(Name) _____

(Phone) _____

Additional contact information:

Department of Health: 802-863-7221
Department of Public Safety, Division of Fire Safety:
802-479-7561

If you require immediate local assistance related to the rental unit, please contact:

(Name) _____

(Phone) _____

Additional contact information:

Department of Health: 802-863-7221
Department of Public Safety, Division of Fire Safety:
802-479-7561

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If you require immediate local assistance related to the rental unit, please contact:

(Name) _____

(Phone) _____

Additional contact information:

Department of Health: 802-863-7221
Department of Public Safety, Division of Fire Safety:
802-479-7561

Figure 3: Report Prepared by Airbnb

City	Current Active Hosts (a)	Inbound Guests	Nights Typical Listing Hosted Per Year	Typical Host Earnings (Annual)
Definition (see below)	(a)	(b)	(c)	(d)
Burlington	490	43,800	50	\$8,600
Rutland	480	38,900	17	\$9,200
Stowe	330	21,800	20	\$9,200
Montpelier	230	12,000	31	\$6,300
Bennington	160	8,600	14	\$5,700
Dover	160	8,800	17	\$6,300
Middlebury (village)	150	5,900	31	\$5,600
Newport	140	7,400	19	\$5,600
Ludlow	130	8,800	17	\$8,300
Brattleboro	120	7,400	29	\$6,200
Lyndon	100	5,700	23	\$4,200
Wilmington	100	6,600	17	\$6,200
Morristown	100	5,100	22	\$4,300
Barre	90	5,200	15	\$5,800
Rockingham	90	4,400	17	\$5,600
Manchester	80	4,100	19	\$6,700
Cambridge	80	2,400	16	\$3,400
Waterbury	80	5,300	43	\$7,100
Waitsfield	80	4,700	22	\$3,800
Colchester	70	3,000	22	\$4,000
Manchester Center	60	3,000	18	\$5,400
South Burlington	60	3,500	52	\$6,800
Saint Albans	50	1,900	28	\$5,100
Chester	50	3,900	25	\$4,700
Norwich	50	1,600	19	\$5,200
Dorset	50	1,300	14	\$9,400
Richmond	40	1,900	30	\$4,100
Putney	40	2,500	39	\$4,900
Newfane	30	2,400	39	\$8,000
Quechee	30	1,700	16	\$3,900
Rochester	30	2,100	18	\$6,900
Bristol	30	2,100	31	\$3,900
Shelburne	30	1,800	67	\$5,600
Arlington	30	1,300	23	\$4,600
Hinesburg	30	1,600	38	\$3,300
Randolph	30	1,200	33	\$2,700
Windsor	20	1,300	78	\$8,100
Winooski	20	2,300	34	\$3,000
Hyde Park	20	1,700	78	\$8,400

City	Current Active Hosts (a)	Inbound Guests	Nights Typical Listing Hosted Per Year	Typical Host Earnings (Annual)
Definition (see below)	(a)	(b)	(c)	(d)
Hardwick	20	1,300	49	\$9,400
East Burke	20	1,600	39	\$8,100
Vergennes	20	990	20	\$5,500
Cavendish	20	1,100	22	\$9,000
Fairlee	20	1,500	42	\$6,900
Jeffersonville	20	260	22	\$4,300
Plainfield	20	1,100	30	\$4,900
Castleton	20	910	29	\$7,200
Johnson	20	1,600	42	\$5,400
Glover	20	630	27	\$7,700
Island Pond	20	480	5	\$2,900
West Brattleboro	20	610	31	\$4,000
Essex Junction	20	820	37	\$7,100
Greensboro	20	540	30	\$5,700
Barton	20	1,100	26	\$4,500
Springfield	20	580	58	\$10,200
Swanton	20	400	15	\$3,900
Saint Johnsbury	20	630	86	\$7,000
Bethel	20	230	30	\$4,500
White River Junction	10	590	25	\$4,100
Northfield	10	480	6	\$2,600
Barnet	10	340	22	\$2,600
Danville	10	450	36	\$5,200
Wells	10	440	52	\$9,300
Bradford	10	490	48	\$6,400
Williston	10	650	23	\$6,600
Jericho	10	860	29	\$7,800
Richford	10	600	21	\$4,800
Brandon	10	510	19	\$3,700
Marshfield	10	600	49	\$2,700

Definitions:

(a) Number of current active hosts in the selected geography

(b) Number of inbound guest arrivals in the last 12 months (includes all guests on each trip, not just the booking guest)

(c) The median number of nights a typical listing was occupied in the last 12 months

(d) Median host earnings over the last 12 months

Figure 4: Short-Term Rental Operators Registered with the Vermont Department of Taxes by Town, with Greater than 10 Operators

Vermont Towns with Registered Short-Term Rental Operators

Town	# of STR Operators
ADDISON	12
ALBURG	14
BARTON	11
BENNINGTON	12
BRATTLEBORO	11
BURLINGTON	26
CHESTER	11
COLCHESTER	33
DERBY	12
DORSET	12
DOVER	13
EAST BURKE	24
FAIRLEE	12
FAYSTON	17
GRAND ISLE	14
GREENSBORO	11
ISLE LA MOTTE	11
JAY	21
JEFFERSONVILLE	15
KILLINGTON	110
LEICESTER	11
LONDONDERRY	12
LUDLOW	88
MANCHESTER	12
MANCHESTER CENTER	19
NORTH HERO	24
PLYMOUTH	16
QUECHEE	14
SALISBURY	12
SHELBURNE	11
SOUTH HERO	24
STOWE	125
WAITSFIELD	20
WARREN	38
WATERBURY	14
WEST DOVER	48
WILMINGTON	31
WINHALL	14
WOODSTOCK	18
Total greater than 10	39