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| **Transaction Type** | **Existing Tax** | **Surcharge** | **New Total Tax** |
| Principal Residence, not financed with Vermont Housing and Conservation Trust Fund, VHFA, or USDA Rural Direct | .50% of transfer price up to $100,000 and 1.25% for the amount over $100,000 | 0% of transfer price up to $100,000 and .20% for the amount over $100,000 | .50% of transfer price up to $100,000 and 1.45% for the amount over $100,000 |
| Principal Residence financed with Vermont Housing and Conservation Trust Fund, VHFA, or USDA Rural Direct | 0% of transfer price up to $110,000 and 1.25% for the amount over $110,000 | 0% of transfer price up to $200,000 and .20% for the amount over $200,000 | 0% of transfer price up to $110,000; 1.25% for the amount over $110,000 up to $200,000; 1.45% for the amount over $200,000 |
| Second Homes, Land and Investment Properties | 1.25% on the entire value of the transfer | .20% on the entire value of the transfer | 1.45% on the entire value of the transfer |