

## Cheryl Lindberg

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**From:** Myers, Jennifer <Jennifer.Myers@vermont.gov>  
**Sent:** Wednesday, October 8, 2025 10:04 AM  
**To:** Pam Smith Gmail  
**Cc:** Listers  
**Subject:** RE: Homestead vs. Non-homestead

Pam & Cheryl,

From the lister handbook on page 56:

A homestead is the principal dwelling owned and occupied by a Vermont resident as the individual's domicile ([tax.vermont.gov](http://tax.vermont.gov)). It includes the entire parcel of land surrounding the dwelling, determined without regard to any road that intersects the land. It does not include buildings or improvements detached from the home and used for business purposes. It does not include that portion of a principal dwelling used for business purposes if the portion used for business purposes is 25 percent or more. However, all rental space of a dwelling is considered nonhomestead. If any percentage of an outbuilding is used for business or rental, the outbuilding is considered nonhomestead in its entirety.

This means only the values of the rentals(100% of that value because they are outbuildings), which in this scenario are considered outbuildings on the combined property would be the nonhomestead value. Changing boundary lines is fine in the event she sells a property in the future, but does not affect the nonhomestead value on a combine property.

Let me know if you have more questions.

Thanks,

Jen Myers | District Advisor  
Property Valuation and Review  
Department of Taxes  
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**From:** Pam Smith <[psmith.lister@gmail.com](mailto:psmith.lister@gmail.com)>  
**Sent:** October 06, 2025 2:01 PM  
**To:** Myers, Jennifer <Jennifer.Myers@vermont.gov>  
**Cc:** Listers <[Listers@norwich.vt.us](mailto:Listers@norwich.vt.us)>  
**Subject:** Homestead vs. Non-homestead

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Jen,