

VT Form
PTT-172 **VERMONT**
PROPERTY TRANSFER TAX RETURN

For Town Use Only
 7/6/14
 POSTED
 6/2/23

*Required or Conditionally Required Field

A. TRANSFEROR'S (Seller's) INFORMATION

Entity TRANSFEROR Name			Web request key / Confirmation code	
OR* Individual TRANSFEROR Last Name <u>Bushey</u>			Federal ID Number	
First Name <u>Timothy J</u>	Initial <u>J</u>	OR* Social Security Number		
TRANSFEROR Mailing Address Following Transfer* <u>76 Severance Rd</u>			Daytime Telephone Number <u>802-782-2263</u>	
Line 2 for Mailing Address Following Transfer (if needed)			For Department Use Only	
City* <u>Sheldon</u>	State* <u>VT</u>	ZIP Code* <u>05483</u>		
Foreign Country (if not United States)*			Email Address	

B. TRANSFEREE'S (Buyer's) INFORMATION

Entity TRANSFEREE Name			Federal ID Number	
OR* Individual TRANSFEREE Last Name <u>Costello</u>			OR* Social Security Number	
First Name <u>Delma</u>	Initial <u>J</u>			
TRANSFEREE Mailing Address Following Transfer* <u>P.O. Box 222</u>			Daytime Telephone Number	
Line 2 for Mailing Address Following Transfer (if needed)			For Department Use Only	
City* <u>Milton</u>	State* <u>VT</u>	ZIP Code* <u>05468</u>		
Foreign Country (if not United States)*			Email Address <u>delcostel8@aol.com</u>	

C. PROPERTY INFORMATION

Property Physical Location - Number and Street or Road Name* <u>47 Nason St Lot 9</u>	Land Size (in acres)* <u>0.00</u>	Check if sale did not involve land <input checked="" type="checkbox"/>
City or Town* <u>St. Albans</u>	SPAN* <u>549-173-11546</u>	Check if property is located in multiple cities or towns* <input type="checkbox"/>

D. HOLDING PERIOD

Date Acquired by Transferor (mm dd yyyy)* <u>4-15-1998</u>	Date of this Closing (mm dd yyyy)* <u>5-27-21</u>	Time Held* <u>23</u> Years <u>1</u> Months
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E. EXEMPTIONS

- E1. If transfer is exempt from Property Transfer Tax, enter exemption number (see quick reference guide) . E1. 04 *
- E2. If sale was between family members, enter corresponding number (see quick reference guide). E2. 02 *
- E2a. If Line E2 is "05," enter description. E2a. Parent to Child *
- E3. Land Gains exemption number (see quick reference guide). E3. 00 *

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* 2 0 1 7 2 2 1 0 0 *

Transferee's Name Delma Costello
 Property Location 17 Nassau St Lot 9
 Date of this Closing 5-27-21



F. TRANSFER INFORMATION

- F1. How did the Transferor acquire this property? (see quick reference guide)..... F1. 01 *
- F1a. If Line F1 is "04," enter description..... F1a. _____ *
- F2. Interest conveyed in this transfer (see quick reference guide) F2. _____ *
- F2a. If Line F2 is "07," enter percent of interest here F2a. _____ % *
- F2b. If Line F2 is "08," enter description..... F2b. _____ *
- F3. Type of building construction at time of transfer (see quick reference guide) F3. A-02 *
- F3a. If Line F3 is "05," enter number of units transferred..... F3a. _____ *
- F3b. If Line F3 is "06," enter number of dwelling units transferred F3b. _____ *
- F3c. If Line F3 is "20," enter description..... F3c. _____ *
- F4. Was the transferee a tenant prior to this transfer?..... F4. Yes* No*
- F5. Financing..... F5. Conventional/Bank* Owner Financing* Other*
- F5c. If Line F5 is "Other," enter description F5c. Cash Sale of Mobile Home ONLY
- F6. Do you intend to record this return with the Town/City within 60 days of the closing? .. F6. Yes* No*

G. AGRICULTURAL / MANAGED FOREST LAND USE VALUE PROGRAM, 32 V.S.A. CHAPTER 124

- G1. Is all or part of the property being transferred enrolled in the Current Use (Use Value Appraisal) Program?.....G1. Yes* No*
- G2. To continue enrollment in the Current Use Program, the new owner must submit a Current Use Application within 30 days of the recording date. Will the new owner be submitting that application?G2. Yes* No*

H. TRANSFER INFORMATION

- H1. Transferor's use of property **BEFORE** transfer (see quick reference guide)..... H1. 01 *
- H1a. If Line H1 is "07," "08," or "09," enter description. . . .H1a. _____ *
- H2. Transferee's use of property **AFTER** transfer (see quick reference guide) H2. 01 *
- H2a. If Line H2 is "07," "08," or "09," enter description. . . .H2a. _____ *
- H3. Was the property rented **BEFORE** transfer?H3. Yes* No*
- H4. Will the property be rented **AFTER** transfer?H4. Yes* No*
- H5. Have development rights been conveyed separately?.....H5. Yes* No*
- H6. Does the transferee hold title to any adjoining property?.....H6. Yes* No*
- H7. Is the transferee a grantor's revocable trust?.....H7. Yes* No*

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For Town Use Only

Transferee's Name Delma Castello
 Property Location 47 N Main St Lot 9
 Date of this Closing 5-27-21



I. REAL ESTATE WITHHOLDING CERTIFICATION

- I1.** The transferee certifies that 2.5% VT Income tax has been withheld from the purchase price and will be remitted to the Vermont Commissioner of Taxes with Form REW-171 within 30 days of the date of this closing. **I1.** Yes* No*
- I2.** If Line I1 is "No," enter the withholding exemption number (see quick reference guide). **I2.** 02 *
- I2a.** If Line I2 is "04," enter Commissioner's Certificate number. **I2a.** _____ *

J. TAX CALCULATION

Tax on Special Rate Property

- J1.** Portion of value eligible for special principal residence rate (see instructions) **J1.** 0 *
- J2.** If transfer happened prior to July 1, 2011, enter the portion of value eligible for a special rate. (see instructions) **J2.** 0 *
- J3.** Total special rate value (Add Lines J1 & J2) **J3.** 0 *
- J4.** Tax due on portion of value eligible for special rate (Multiply Line J3 by the tax rate of **0.005**). **J4.** 0 *
- J5.** Only If Line E1 is "99":
Enter any portion of value in excess of \$110,000 but below \$200,000. **J5.** 0 *
- J6.** Tax due on exemption 99 for portion of value less than \$200,000 (Multiply Line J5 by the tax rate of **0.0125** for exemption 99 only) **J6.** 0 *
- J7.** Total due on portion of value eligible for special rates. (Add Lines J4 and J6) **J7.** 0 *

Tax on General Rate Property

- J8.** Value paid or transferred as defined in 32 V.S.A. § 9601(6). **J8.** 0 *
- J9.** Value paid or transferred for personal property **J9.** 0 *
- J10.** Value paid or transferred for real property (Subtract Line J9 from Line J8) **J10.** 0 *
- J11.** Enter amount from Line J3 above. **J11.** 0 *
- J12.** Enter amount from Line J5 above **J12.** 0 *
- J13.** Subtract Lines J11 and J12 from Line J10. **J13.** 0 *
- J14.** Tax due on portion of value subject to the General Rate (Multiply Line J13 by the tax rate of **0.0145** which includes a 0.002 surcharge for the Clean Water Fund, 32 V.S.A. § 9602a) **J14.** 0 *

Total Tax Due

- J15.** Total Tax Due (Add Lines J7 and J14). **J15.** 0 *

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Transferee's Name Delma Castillo
 Property Location 47 Nason St Lot 9
 Date of this Closing 5-27-21



LOCAL AND STATE PERMITS AND ACT 250 NOTICE

This serves as notice that:

- The property being transferred may be subject to regulations governing **potable water supplies and wastewater systems** under 10 V.S.A. Chapter 64 and **building, zoning and subdivision** regulations;
- The property being transferred may be subject to Act 250 regulations regarding land use and development under 10 V.S.A. Chapter 151;
- The parties have an obligation to investigate and disclose knowledge regarding **flood regulations** affecting the property.

To determine if the property is in compliance with or exempt from these rules, contact the relevant agency. Contact information is provided in the instructions.

Transferor and Transferee state that the information submitted on this return is true, correct and complete to the best of their knowledge.

Prepared by (print or type) Delma J. Castillo
 Preparer's Address P.O. Box 222 Preparer's Email Address delcastel@comcast.com
Milton VT 05468 Preparer's Telephone 802-363-4654

This section to be completed by Town or City Clerk

Book Number* <u>300</u>	Page Number* <u>965</u>	Grand List year* <u>2022</u>
City or Town* <u>St. Albans city</u>	Parcel ID Number <u>26107009</u>	Date of Record* <u>5-27-21</u>
Grand List Value <u> </u>	Grand List Category* <u>MHU</u>	SPAN* <u>549-173-11546</u>
Comments, additional information, etc.		

Duplicate Return Suspected Portion of the Property Sold Original Return Waiting on Deed

ACKNOWLEDGMENT

Return received.

SIGNED [Signature], Clerk DATE 3/28/23

Town or City: Please forward the ORIGINAL form to the Vermont Department of Taxes within 30 days of receipt. Do not redact the SSN/FEIN on the original.

* Please use the following numeric two-digit grand list category codes

Residential <6 Acres 01	Seasonal >6 Acres 06	Utilities Other 11
Residential >6 Acres 02	Commercial 07	Farm 12
Mobile Home/Un 03	Commercial Apt 08	Other 13
Mobile Home/La. 04	Industrial 09	Woodland 14
Seasonal <6 Acres 05	Utilities Elec 10	Miscellaneous 15

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