# INFORMATION ON CAMPERS AND CAMP TRAILERS

Connecticut General Statutes 12-71, 12-41 and 12-42, dictate that all personal property located in the state must be declared and assessed by the assessor in the town in which it is located. Such property is assessed at 70% of its fair market value. Personal property includes:

- unregistered motor vehicles (CGS 71b);
- non-Connecticut registered motor vehicles (CGS 12-43) *and*
- registered Connecticut motor vehicles that are located in a town for the three months preceding the assessment date of October 1st.

## How this pertains to campers and their respective campgrounds:

Any camper that is registered in another state (e.g., Rhode Island or Massachusetts) must declare that camper as personal property in Sterling if, in the normal course of operation it most frequently leaves from and returns to or remains in one or more points within [Connecticut](see CT General Statutes 12-43 and 12-71b(g)). If the campers are located in Sterling for the three months preceding the October 1st assessment date, the owner must file a Personal Property Declaration with the town that has the authority to tax them.

Any camper that is unregistered must declare that camper as personal property in Sterling (see CT General Statutes 12-71) if the camper is located in Sterling for the three months preceding the October 1st assessment date.

Any camper that is registered in another Connecticut municipality but is located in Sterling for the three months preceding the October 1st assessment date will be taxed as personal property in Sterling.

**IT IS PROPERTY OWNER'S RESPONSIBILITY TO FILE THE DECLARATION.**
**RECEIPT OF A DECLARATION IN THE MAIL IS A COURTESY.**
**Please notify the assessor of any address changes.**

Declarations are available on-line at http://www.sterlingct.us/assessor.htm

In the town hall, 1183 Plainfield Pike, Room 16, Oneco, CT

or call 860-564-3030 to have one sent to you

*7/16/2015, KJF*