

Why Campers Registered in RI, MA and Other States Pay Personal Property Tax in Sterling

Even if your camper, trailer or RV is registered in another state, Connecticut considers it to be personal property, i.e., an unregistered motor vehicle of a nonresident (**CGS Sec. 12-43**). If your camper, trailer or RV has been in Connecticut for at least three months in the preceding assessment year (October 1 – September 30) and remains here on October 1st of the same calendar year, you must file a personal property declaration.

Sec. 12-43. Property of nonresidents.

Each owner of tangible personal property located in any town for three months or more during the assessment year immediately preceding any assessment day, who is a nonresident of such town, shall file a declaration of such personal property with the assessors of the town in which the same is located on such assessment day, if located in such town for three months or more in such year, otherwise, in the town in which such property is located for the three months or more in such year nearest to such assessment day, under the same provisions as apply to residents, and such personal property shall not be liable to taxation in any other town in this state. The declaration of each nonresident taxpayer shall contain the nonresident's post-office and street address. At least thirty days before the expiration of the time for filing such declaration, the assessors shall mail blank declaration forms to each nonresident, or to such nonresident's attorney or agent having custody of the nonresident's taxable property, or send such forms electronically to such nonresident's electronic mail address or the electronic mail address of such nonresident's attorney or agent, provided such nonresident has requested, in writing, to receive such forms electronically. If the identity or mailing address of a nonresident taxpayer is not discovered until after the expiration of time for filing a declaration, the assessor shall, not later than ten days after determining the identity or mailing address, mail a declaration form to the nonresident taxpayer. Said taxpayer shall file the declaration not later than fifteen days after the date such declaration form is sent. Each nonresident taxpayer who fails to file a declaration in accordance with the provisions of this section shall be subject to the penalty provided in subsection (e) of section 12-41. As used in this section, "nonresident" means a person who does not reside in the town in which such person's tangible personal property is located on the assessment day, or a company, corporation, limited liability company, partnership or any other type of business enterprise that does not have an established place for conducting business in such town on the assessment day.

IF YOU HAVE QUESTIONS OR WANT A DECLARATION MAILED TO YOU, CALL THE ASSESSOR'S OFFICE AT 860-564-3030 OR E-MAIL ASSESSOR@STERLINGCT.US.

DECLARATIONS ARE ALSO AVAILABLE ONLINE AT
<http://www.sterlingct.us/assessor.htm>