

Return Service Requested

2018 Declaration of Personal Property for Connecticut and Non-Connecticut Registered and Unregistered Campers/Trailers/RVs Located in Sterling, Connecticut

Filing Requirement – This declaration must be completed and filed with the Assessor of the town where the personal property is located (CGS §12-41 + §12-43). Declarations of personal property shall be made annually. Writing “Same as last year” is not acceptable.

Penalty for Late Filing and Omission of Data - Failure to file by the November 1st due date or filing a declaration in a timely manner but omitting property will result in a penalty equal to 25% of the personal property assessment (§12-41(e)). The penalty CANNOT be removed by the Board of Assessment Appeals (§12-114, §12-119a).

Penalty for Not Filing – If you do not file a declaration the Assessor will prepare one on your behalf, based on available information. A penalty equal to 25% of the personal property assessment will be added. The penalty CANNOT be removed by the Board of Assessment Appeals (§12-114, §12-119a).

Extension – The Assessor may grant a filing extension *for good cause* (§12-42) if the request is received by the Assessor by November 1, 2018.

DUE DATE: Thursday, November 1, 2018

If you no longer own the personal property assessed in your name last year or if you moved the property out of Sterling, you must return this declaration to the Assessor and provide information on the property's disposition (see below). Otherwise, the Assessor must assume that you still own the property and have failed to file a declaration.

AFFIDAVIT OF SALE OR REMOVAL OF PERSONAL PROPERTY

I, _____ of _____
Owner's Name Mailing Address

with regards to personal property do so certify that on _____ said property was (circle one):
Date

Sold To: _____
Name Mailing Address

Moved To: _____
City/Town + State Location Address

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine, imprisonment for one year or both.

Signature Print Name

2018 Declaration of Personal Property for Connecticut and Non-Connecticut Registered and Unregistered Vehicles Such as Campers/Trailers/RV Located in Sterling, CT

List or Account # _____

Assessment Date October 1, 2018

Owner's Name _____

Required Return Date November 1, 2018

Mailing Address _____

Phone/Fax _____ / _____ E-Mail _____

Location of Personal Property in Sterling (Address/Campground + Site Number) _____

Taxable Property Information – Fill Out Completely (Copy and attach additional sheets if more than 1 vehicle)

#9 MOTOR VEHICLES Unregistered motor vehicles (e.g., campers, RVs, snowmobiles, ATVs, trailers, trucks, passenger cars, off-road construction vehicles) including any vehicle garaged in Sterling but registered in another state or another Connecticut town

Describe your personal property located in this town:

- | | | |
|--|---------------------------------------|---|
| Vehicle type (check all that apply) | <input type="checkbox"/> Camp Trailer | <input type="checkbox"/> Travel Trailer |
| <input type="checkbox"/> Park Model | <input type="checkbox"/> Motor Home | <input type="checkbox"/> Fifth Wheel |
| <input type="checkbox"/> Pick-Up/Truck Camper | <input type="checkbox"/> Motorcycle | <input type="checkbox"/> Motor Scooter |
| <input type="checkbox"/> Off-Road Construction Vehicle | <input type="checkbox"/> Golf Cart | <input type="checkbox"/> Jet Ski |

Registered No Yes _____

(list town + state + provide copy of registration)

Marker Plate _____ Purchase Date _____

Purchase Price _____ Current Value _____

Vehicle Description + Information

Year _____ Length _____

Make _____ VIN _____

Model _____ Color _____

Body Style _____

#24 OTHER IMPROVEMENTS

Deck No Yes _____
Size/Length x Width, Wood or Metal _____ Current Value _____

Shed No Yes _____
Size/Length x Width, Wood or Metal _____ Current Value _____

Other No Yes _____
Describe _____ Current Value _____

Assessor's Use Only

#9 _____

#24 _____

Subtotal _____

#25 _____

Final Assessment Total _____

Personal Property Declaration Affidavit

This form must be signed (and in some cases witnessed) before it may be filed with the Assessor

I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes.

Owner's Signature _____

Date _____

Owner's Name (Printed) _____

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a property declaration for him in accord with the provisions of CGS §12-50.

Agent's Signature _____

Date _____

Agent's Name (Printed) _____

Witness of agent's sworn statement

Subscribed and sworn to before me _____ Date _____

Assessor, Staff Member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

This declaration must be signed + delivered to the Sterling Assessor or postmarked (as defined in CGS §1-2a) by Thursday, November 1, 2018. A 25% penalty is imposed if you fail to file as required.

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>

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 at least three months in the preceding assessment year (October 1st.-September 30) (CGS 12-43)

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 at least three months of the preceding assessment year, 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 at least three months in the preceding assessment year.

Any camper that is registered in another Connecticut municipality, but is located in Sterling for three or more months in the preceding assessment year, 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