

INFORMATION ON CAMPERS, CAMP TRAILERS AND RECREATIONAL VEHICLES

Connecticut General Statutes (CGS) §12-41 and 12-43 require that all personal property located in the state must be declared and assessed annually by the Assessor in the town in which it is located. Such property is assessed at 70% of its fair market value. A personal property declaration must be filed annually for:

- unregistered motor vehicles owned by Connecticut residents and vehicles registered out of state that are owned by Connecticut and non-Connecticut residents *and*
- registered motor vehicles that most frequently leave from and return to or *remain* in Scotland but are owned by persons who reside in a different Connecticut town. The information is required under CGS §12-41(b) so that the Scotland Assessor can request that the vehicle be transferred from the resident's town of registration to Scotland.
- Personal property that remains on site during the camper's occupancy is also taxable. This includes decks, gazebos, add-a-rooms, sun rooms and golf carts.

How this Pertains to Campers at Highland Campground

- Any camper that is registered in another state (e.g., Rhode Island, Massachusetts, Florida) or that is unregistered and owned by a Connecticut or non-Connecticut resident must declare that camper as personal property in Scotland if it has been located in Scotland since at least July 1, 2022 and remains in Scotland on October 1, 2022.
- Filing a declaration is also required for Connecticut owners of camping vehicles registered with the CT Department of Motor Vehicles that remain in or leave from and return to Scotland for 6 or more months of the year. Page 2 of the declaration asks for the town in which the vehicle is registered and the license plate. With this information, the Scotland Assessor will request that the vehicle be transferred from the motor vehicle list in the owner's town of residence to Scotland (CGS §12-71f(6)).
- If you do not return the declaration the Assessor will assess the property based on the best information that can be obtained and add a 25% penalty (CGS §12-53(b)). The penalty cannot be appealed to the Board of Assessment Appeals.
- Camping vehicles registered in CT will receive a motor vehicle tax bill and are eligible to receive a pro-rate credit if the vehicle is sold, junked, totaled, stolen or registered in another state. If the vehicle is not registered in CT, the owner receives a personal property tax bill that cannot be pro-rated. The owner on October 1, 2022 will be responsible for the entire tax bill due in July 2023 and January 2024.
- Personal property declarations must be sent to the last known address of all non-residents of a town (CGS §12-43) at least 30 days before they are due. Declarations are sent to town residents as a courtesy.

IT IS PROPERTY OWNER'S RESPONSIBILITY TO FILE THE DECLARATION. Make a copy of the declaration and request a date-stamped receipt when it is filed.

**Please notify the Assessor of any address changes at 860-423-9634 or
assessor@scotlandct.org**

Connecticut General Statutes Pertaining to Camping Type Vehicles

Sec. 12-41. Filing of declaration. (a) Definitions. [. . .] (b) Motor vehicles. No person required by law to file an annual declaration of personal property shall include in such declaration motor vehicles that are registered in the office of the state Commissioner of Motor Vehicles. With respect to any vehicle subject to taxation in a town other than the town in which such vehicle is registered, pursuant to section 12-71, information concerning such vehicle may be included in a declaration filed pursuant to this section or section 12-43, or on a report filed pursuant to section 12-57a.

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. [. . .] 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.

Sec. 12-53. Addition of omitted property. Audits. Penalty. (a) For purposes of this section: (1) "Omitted property" means property for which complete information is not included in the declaration required to be filed by law with respect to either the total number and type of all items subject to taxation or the true original cost and year acquired of all such items, (2) [. . .] (b) During the period prescribed by law for the completion of their duties the assessor or board of assessors of each town shall add to the declaration of each taxpayer any taxable property which they have reason to believe is owned by such taxpayer and has been omitted from such declaration. The property so added shall be assessed at the percentage of the actual valuation thereof, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, from the best information the assessor or board of assessors can obtain, and twenty-five per cent of the assessment of such omitted property shall be added thereto. The assessor or board of assessors shall notify such person, in accordance with section 12-55, of any such increase in the assessed valuation.

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes. (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section. [. . .]

(f)(1) Property subject to taxation under this chapter shall include each registered and unregistered motor vehicle and snowmobile that, in the normal course of operation, most frequently leaves from and returns to or remains in a town in this state, and any other motor vehicle or snowmobile located in a town in this state, which motor vehicle or snowmobile is not used or is not capable of being used. [. . .]

(3) Any motor vehicle owned by a nonresident of this state shall be set in the list of the town where such vehicle in the normal course of operation most frequently leaves from and returns to or in which it remains. If such vehicle in the normal course of operation most frequently leaves from and returns to or remains in more than one town, it shall be set in the list of the town in which such vehicle is located for the three or more months preceding the assessment day in any year, except that, if such vehicle is located in more than one town for three or more months preceding the assessment day in any year, it shall be set in the list of the town where it is located for the three months or more in such year nearest to such assessment day. In the event a motor vehicle owned by a nonresident is not located in any town for three or more of the months preceding the assessment day in any year, such vehicle shall be set in the list of the town where such vehicle is located on such assessment day.