

INFORMATION ON CAMPERS AND CAMPTRAILERS

Connecticut General Statutes 12-71b, 12-41 and 12-42 require 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 different from the owner's residence for at least the three months preceding October 1st (CGS 12-43).

How this Pertains to Campers and Who Has to File

Any camper that is registered in another state (e.g., Rhode Island or Massachusetts) must declare that camper as personal property in Scotland if in the normal course of operation it most frequently leaves from and returns to or remains in one or more points within Scotland (see CT General Statutes 12-43 and 12-71b(g)).

Any camper that is registered in another CT town but whose camper most frequently leaves from and returns to, or remains in Scotland for at least the July 1, 2016 – September 30, 2016 time period must declare that camper in Scotland. The tax town in which town the vehicle is taxed, for registration purposes, is Scotland. Your mailing address is wherever you choose to receive mail. You should receive a motor vehicle tax bill from Scotland, not the town you reside in.

Any camper that is unregistered but is located in Scotland for at least the July 1, 2016 – September 30, 2016 time period will be taxed as personal property in Scotland.

**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://scotlandct.org/> and in the Assessor's office at town hall, 9 Devotion Rd., Scotland, CT.

Call 860-423-9634 or email assessor@scotlandct.org to have one sent to you.