

MOST FREQUENTLY ASKED QUESTIONS & ANSWERS REGARDING REGISTERED MOTOR VEHICLES vs UNREGISTERED MOTOR VEHICLES INCLUDING CAMPER/TRAILER:

I own a registered Camper/Trailer 5th Wheel/Motor Home, stored at Lone Oak Campgrounds, but I live in another Connecticut town OR out of State. Where do I pay Motor Vehicle Tax?

If you own a registered motor vehicle i.e. Camper/Trailer/5th Wheel/Motor Home, regardless of what State or Connecticut town, and the vehicle is store (garaged) in North Canaan year round or here any ninety (90) day period closest to and/or on October 1, you are liable for tax to the Town of North Canaan. If it is stored in North Canaan, to ensure you're taxed in the correct town, you **MUST** make sure your Tax Town (TT) Code is listed as TT 100 with the Connecticut Motor Vehicle Department.

I own an *unregistered* Camper/Trailer/5th Wheel/Motor Home and it is stored at Lone Oak Campground. Do I owe tax?

Taxable Personal Property is "tangible" property and chattels ***other than Real Estate*** as described in Connecticut General Statute 12-41 & 71, including but not limited to *unregistered* Campers/Trailers/5th Wheels/Motor Homes. It is considered an unregistered motor vehicle pursuant to Connecticut State Statute. Also, included as personal property and liable for tax, is a wood deck, sunroom, screened porch and/or golf cart. (Chattels) *If your personal property has been located in the Town of North Canaan for **ANY** ninety (90) day period prior to October 1st or and/or **ON** October 1st, you are required to file this information with the North Canaan Assessor's Office.*

How do I report my Personal Property to the Town?

You are required to file a Personal Property Declaration with the Assessor's Office, *on or BEFORE November 1st*. If you have previously reported to the Assessor, you will receive a Personal Property Declaration via the mail. If this is your first time in North Canaan, please contact the Assessor to request a declaration to avoid a failure to file penalty. Call the Assessor's Office for further details. 860.824.7313 X108

When are Personal Property Declarations due to be filed?

The deadline for filing declarations is **November 1st** of each year, unless the first is a holiday or weekend. Note: a post mark of November 1st is acceptable. *There is a twenty-five (25%) penalty for late filings and failure to file.* Contact the Assessor's Office regarding due dates if on a weekend or holiday.

I didn't get a Declaration in the mail. Am I still required to report my Personal Property?

YES. It is the responsibility of the property owner to file a declaration. The Assessor's Office mails out declarations at the end of September to all known owners of taxable personal property. If you do not receive a declaration form in the mail, one can be obtained at the Assessor's Office or on the town website. Call 860.824.7313 X108

What if I don't file a declaration?

The Assessor is *mandated* to prepare an estimated declaration **and add to it a twenty-five (25%) percent non-filing compliance penalty** to that estimated assessment. *Ex: \$5,000 assessment * .25 penalty = \$1,250. Total assessment for taxation \$6,250 * applicable mill rate.*

If I file as required but feel that the value is too high, what can I do?

You can appeal your personal property assessment to the Board of Assessment Appeals (BoAA). Applications MUST be made for Personal Property by February 20th or March 20th if the Assessor has an extension to complete the Grand List. Call the Assessor's Office in January for Grand List extension information.

If your Camper/Trailer/5th Wheel/Motor Home is REGISTERED with CONNECTICUT Department of Motor Vehicles you can appeal your motor vehicle assessment to the BoAA in September ONLY, and no application is required. Contact the Assessor's Office for the September motor vehicle hearing date.

If you failed to file your declaration, OR filed late, you may still appeal your assessment, but a twenty-five (25%) percent penalty must still be applied. You MUST provide proof to the Board (*The burden of proof of value lies solely on the taxpayer*).

What if I dispose of OR remove my Camper/Trailer/5th Wheel/ Motor Home/Unregistered Motor Vehicle after October 1st?

Connecticut Law does NOT allow for an adjustment to personal property during the assessment year. However: it is important that you notify the Assessor's Office upon disposal OR removal of said personal property. ONLY the Assessor can properly instruct you as to what documentation you need to provide to be removed from any future grand list/s. Call 860.824.7313 X 108

*****Please note, any out-of-State registered motor vehicle garaged in North Canaan is considered personal property*****