

Campground Taxes: Information for Campsite Holders

Recreational vehicles situated at local NH campgrounds are subject to property taxes, with certain exemptions in place. This is based on the following RSA:

TITLE V

TAXATION CHAPTER 72

PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes Section 72:7-d

72:7-d Exemption; Recreational Vehicles. –

1. (a) For purposes of this chapter, recreational vehicles, as defined in RSA 216-1:1, VIII, having a valid motor vehicle registration and current number plate, having a maximum width of 8 feet and 6 inches while being transported, and located at a "recreational campground or camping park," as those terms are defined in RSA 216-1:1 VII, shall not be taxable as real estate.

(b) Annually, before April 1, each campground owner, as defined in RSA 216-1:1, III, shall provide the local assessing officials with the name and address for each owner of a recreational vehicle at the campground, and shall identify which of such recreational vehicles at the campground currently meet the criteria described in subparagraph (a).

(c) Campground owners shall not be responsible for payment of any taxes imposed on a recreational vehicle located at the campground unless the campground owner is the owner of the recreational vehicle. Source. 2014, 288:1, eff. April 1, 2015.

A key point for you, the site holder is the following: the RSA states in section (b) that Annually, before April 1, each campground owner shall provide the local assessing officials with the name and address for each owner of a recreational vehicle at the campground, and shall identify which of such recreational vehicles at the campground currently meet the criteria described in subparagraph (a).

A very important part of the criteria in (a) is the **“valid motor vehicle registration”**.

The town assessor needs to know that the recreational vehicle has a valid registration. We ask that all plates be visible when the town assessor does a physical inspection of the sites. **If the town does not receive registration information directly from you, the owner, or see a plate w/registration, then a tax bill is issued.**

Also please note if you have a deck, patio or other structures tax bills will be issued for these additional features.

The Town is suggesting that you send us by mail or email the following information by April 1st of each year:

- a copy of your campground site number,
- your correct name and mailing address (phone # would be great, too!),
- a copy of the valid motor vehicle registration from any state.

Please note: You do not have to register your camper – in that case you will receive 2 tax bills a year from the town and will be responsible to keep current on these taxes.

Questions? Please reach out to the Town of Stratford assessing department at

(603) 922-5533

stratfordnh@gmail.com