



TOWN OF NEW BOSTON

7 Meetinghouse Hill Road

P.O. Box 250

New Boston, NH 03070-0250

Phone • (603) 487-2500 Fax • (603) 487-2975

www.newbostonnh.gov

MEMORANDUM

RECEIVED
APR 29 2015

To: Board of Selectmen

From: George Hildum, Assessor 

Date: April 29, 2015

Subject: **Taxation of recreational vehicles at Friendly Beaver Campground**

RSA 72:7-d Exemption; Recreational Vehicles became effective April 1, 2015 and exempts certain recreational vehicles located on a campground site as of April 1 of the year provided the recreational vehicle is licensed and registered as of April 1. Those recreational vehicles located on a campsite as of April 1 and not registered shall be taxable as real estate. A copy of RSA 72:7-d is attached.

The majority of the owners of recreational vehicles situated on seasonal campsites at Friendly Beaver Campground have registered their recreational vehicles prior to April 1 of this year to avoid being taxed as real estate. There were four owners of recreational vehicles located at Friendly Beaver Campground that attempted to register their RVs prior to April 1 but could not since they did not have in their possession the title to the RV. Each had to make application for title and wait until they received the title in order to be able to register the RV. All four owners have acquired title but did so after April 1, 2015 and all four owners have registered their RVs subsequent to April 1, 2015.

These four owners request that their RVs not be taxed as real estate for 2015 since they had attempted to register by April 1, 2015 but then learned that they needed the title to the RV in order to complete the registration process.

I do not have the authority to determine that these four recreational vehicles located on Sites G, 63, 401 and 409 should not be taxed as real estate for tax year 2015. However, the board of selectmen does have the authority to determine whether these four RVs should be taxed as real estate for 2015 based on these unique facts and circumstance.

Please advise if I should or should not tax the RVs located at Friendly Beaver Campground on Sites G, 63, 401 and 421 for the 2015 tax year.