

## Taxation of Trailers

For April 1, 2013 the Town of Meredith will begin to assess trailers throughout the town. This includes travel trailers in campgrounds as well as unregistered box trailers used as storage. The New Hampshire Dept. of Revenue Administration has given the town until 4/1/2013 to comply with RSA 72:7.

RSA 72:7 states that buildings are taxable as real estate. The NH Supreme Court ruled in *Preston v. Town of Pelham* that a building is taxable if it meets the following criteria:

1. If it is intended to be more or less permanent, not a temporary structure.
2. If it is more or less completely enclosed.
3. If it is used as a dwelling, storehouse or shelter.
4. If it is intended to remain stationary.

A second case, *Latour v. City of Laconia* concluded that trailers met the above test and should be taxed. Links to both cases are listed below.

<http://www.courts.state.nh.us/superior/orders/latour.pdf>

<http://www.courts.state.nh.us/supreme/opinions/1999/pelham.htm>