

Evaluation of Comparative Watercraft Personal Property Taxation
In Northern Neck Localities

Completed on behalf of the
Northern Neck Planning District Commission

By

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Virginia Marine Resource Report No. 2002-7

June 2002

Northern Neck Region Watercraft Taxation

Introduction

The Virginia Institute of Marine Science, Marine Advisory Services, Marine Business and Coastal Development Program (VIMS) has completed a characterization of the personal property taxing methodologies currently used by Northern Neck localities. In conjunction with The Northern Neck Planning District Commission's ("NNPDC"), the investigation details the following information:

1. Documentation of the watercraft taxing methodology currently used in the NNPDC counties of Lancaster, Northumberland, Richmond, Westmoreland County.
2. A comparison of resulting taxes assessed by each of the NNPDC localities on some "standardized" boats.
3. A summary of the number of boats registered in the NNPDC. An estimate of the number of taxable boats that are registered in Lancaster, Northumberland, Richmond, and Westmoreland counties is compiled.
4. Trends in watercraft taxation and registrations within the region and in neighboring localities.

Methods and Findings:

The VIMS conducted primary and secondary data collection and analysis for the project.

1. Taxing Methodologies In The NNPDC Counties

The comparison of watercraft personal property tax rates began with the collection of information from each of the NNPDC's county governments as to their specific policy for estimating personal property tax rates on watercraft. Table 1 summarizes the relative methods of assessing values and lists the personal property tax rates in the NNPDC counties.

County	Assessment Ratio	Method Of Determining Assessed Value
Lancaster	\$1.52/\$100	100% of Low Value (ABOS) ¹
Northumberland	\$3.60/\$100	40% of NADA Average Retail (NADA) ²
Richmond	\$3.50/\$100	Lowest NADA Value ³
Westmoreland ⁴	\$2.50/\$100	50% of Lowest (NADA) Retail Value ⁵

2. Comparison of Various Taxes Assessed by Northern Neck Localities on “Standardized” Boats

As is apparent after reviewing the various methods of valuation and relative assessment ratios, significant differences exist within the NNPDC. In order to further clarify the comparative taxation on watercraft, a brief survey was sent to each of the NNPDC local county revenue or taxation authorities to develop actual tax rates on five types of common watercraft found within the Northern Neck.⁶ The survey asked the responsible tax or revenue agent to complete the tax estimates for the six examples and return the form to the authors.

¹ ABOS Marine Blue Book. Reference on watercraft original list prices and used evaluation prices.

² For state registered watercraft the county uses N.A.D.A. Marine Appraisal Guide-The Marine Guide for the National Automobile Dealers Association. For documented vessels the value is determined at 20% of original cost.

³ For workboats and watercraft not found in the NADA guide value is assessed as 40% of cost.

⁴ The town of Colonial Beach located in Westmoreland County has an effective tax rate of \$4.50/\$100 including the County levy.

⁵ For workboats and watercraft not found in the NADA guide boats are assessed at 80% of cost.

⁶ See Attached survey.

Specifically each county was surveyed to ascertain, based upon its particular methodology, what the relative tax burden is currently upon:

17-Foot Boston Whaler	Year 2000
24-Foot Well Craft Pleasure Craft	Year 2000
30-Foot Commercial Workboat- Locally Built Dead rise	Year 1985
35-Foot Recreational Sail Boat	Year 1985
30-Foot Bertram	Year 1995

Table 2 below summarizes those findings and compares the actual differences in taxation on boats that fairly represents the situation in the respective counties at the time of this report.

Table 2					
NNPDC Counties Watercraft Personal Property Tax Assessed Valuations And Property Tax Due (\$ Assessed) - May 2001					
County	17' Boston Whaler	24' Well Craft	30' Workboat	35' Sailboat	30' Bertram
Lancaster	\$4,050/\$62	\$24,300/369	\$NA ⁷	\$NA	\$125,600/\$1,909 ⁸
Northumberland	\$2,185/\$79	\$7,315/\$263	\$NA ⁹	\$25,130/\$905	\$50,260/\$1,809
Richmond ¹⁰	\$NA	\$NA	\$NA	\$NA	\$NA
Westmoreland	\$2,190/\$55	\$7,320/\$183	\$NA ¹¹	\$17,900/447	\$50,250/\$1,256
Average Tax	\$65	\$272	\$NA	\$676	\$1,658

⁷ Lancaster uses a % of cost for all boats not listed in the ABOS in this case both the workboat and the 35' sailboat would be valued and assessed at a % of cost.

⁸ Lancaster reported assessed values of \$125,600 (2/315D) with tax due of \$1,909.12 and \$128,100(2/300D) with a tax due of \$1,947.12.

⁹ Northumberland would assess the boat at 20% of Cost

¹⁰ Richmond County cannot complete the estimates as they report that no such boats are in the county.

¹¹ Westmoreland would assess the boat at 80% of Cost

3. Number of Taxable Boats Registered in the NNPDC and Neighboring Counties

Table 3		
NNPDC Counties Registered <i>Recreational</i> Watercraft By Size - 2002¹²		
County	Boats Of 25' Or Less In Length	Boats Of 26' Or Greater In Length
Lancaster	2,826	414
Northumberland	4,231	649
Richmond	1,061	28
Westmoreland	3,113	385
Total NNPDC	10,241	1,476

Table 4		
NNPDC Counties Registered <i>Recreational</i> Watercraft By Size - 2001¹³		
County	Boats Of 25' Or Less In Length	Boats Of 26' Or Greater In Length
Gloucester	3,331	236
Mathews	2,400	260
Middlesex	4,000	808
King & Queen	753	8
King William	1,381	4
Essex	1,483	40
Total NNPDC	13,347	1,356

¹² The information is available on line via the Department of Game and Inland Fisheries Boating registration Data Base: <https://www.vipnet.org/vipnet/dgif/cgi-bin/pws/boat> The Year 2002 registration information is updated continually and the registration numbers provided herein were as of February 2002.

¹³ Ibid. May 25, 2001.

Table 5		
NNPDC Counties Registered <i>Commercial</i> Watercraft By Size – 2002¹⁴		
County	Boats Of 26' Or Less In Length	Boats Greater Than 26' In Length
Lancaster	57	19
Northumberland	121	56
Richmond	28	1
Westmoreland	116	15
Total NNPDC	322	91

Table 6		
MPPDC Counties Registered <i>Commercial</i> Watercraft By Size – 2001¹⁵		
County	Boats Of 26' Or Less In Length	Boats Greater Than 26' In Length
Gloucester	102	17
Mathews	93	14
Middlesex	48	9
King & Queen	6	0
King William	7	0
Essex	4	1
Total MPPDC	260	41

¹⁴ Ibid. Virginia Department of Game and Inland Fisheries. See “Qualifications” section for discussion of boat numbers.

¹⁵ Ibid. Virginia Department of Game and Inland Fisheries.

4. Trends in Registration of Boats Within the NNPDC and Neighboring Counties

Table 7			
Recent Trends In Number Of Watercraft Registered By NNPDC And Neighboring Counties (1977-2002)¹⁶ And Current Registered Boats Per Capita¹⁷			
Region	1977	2002	Residents per ¹⁸Boat
Lancaster	2,354	3,225	3.6
Northumberland	2,810	4,943	2.5
Richmond	655	1,111	7.9
Westmoreland	2,898	3,569	4.7
NNPDC	8,717	12,848	3.8
MPPDC	9,862	16,422 ¹⁹	5.1
Virginia	137,674	241,844	29.4

Overall growth in watercraft registered in Virginia between 1977 and the time of this report is estimated to be 75% compared to the growth within NNPDC counties of 47%.

5. Factors Affecting Boat Owners Decision To Locate Berthing Or Boat Storage

Anecdotal information has demonstrated individual instances of boat owners moving the primary dockage location as a result of disparate property taxation among coastal municipalities and counties. In an attempt to judge how widespread such impacts are and learn more about other factors that influence boat dockage location decisions, a survey was conducted of coastal boat owners with boats registered as docked in coastal counties. As a part of the survey owners of boats docked in the NNPDC were contacted and asked to provide information on their individual choices of areas to keep their watercraft.²⁰

Of the 139 owners of boats measuring 26' or greater returning surveys, 71% indicated that property taxes were no influence in their location decision-making. Twenty-nine percent of the respondents indicated that property taxes were an influence in locating their boats; almost 50% of those indicated that it was a major influence and the other half said property taxes were of "some" influence in locating their watercraft.

¹⁶ Virginia Department of Game and Inland Fisheries "Watercraft Registration and Titles by Calendar Year". The 2001 registration information is updated continually and herein for May 25, 2001.

¹⁷ Census of Population 2000. Virginia Employment Commission: "Virginia Census 2000".

¹⁸ The simple ratio compares number of registered boats at the time of this report with the most recent Census of Population estimates for 2000. A comparable ratio in 1977 was 38 residents per registered watercraft statewide.

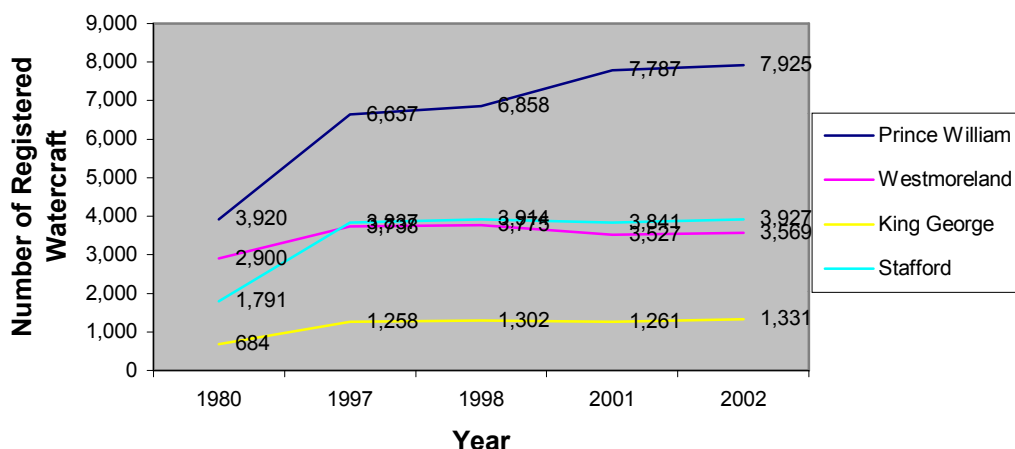
¹⁹ As of May 2001.

²⁰ "Evaluation of Comparative Watercraft Personal Property Taxation In Middle Peninsula Localities" T.J. Murray Virginia Institute of Marine Science. September 2001.

There has been other Tidewater municipalities and counties that have significantly changed personal property tax rates and assessment methods on watercraft. Such a situation provides some overall inferences about the impacts on boat location, as evidenced by changes in the numbers of boats registered as docked in the subject locations.

Most recently for example, Prince William County entirely eliminated such personal property taxes on watercraft “stored” in its jurisdiction in 1997, effective as of January 1998. Anecdotal reports from marina operators in neighboring Westmoreland County are apparently borne out by changes in boat registrations as depicted in the graph below.²¹

Relative Impacts of 1998 Property Tax Elimination in Prince William County on Recreational Boat Registrations Among Neighboring Potomac River Counties



The divergent trends in the numbers of boats registered (located) between the counties are apparent. The number of registered watercraft increased by 13.5% in Prince William County between December 1998 and May 2001 while the number of boats declined by: 7% in nearby Westmoreland County; 3% in King George County; and 3% in Stafford County over the same period. As a point of reference, the overall number of registered watercraft statewide grew by 2% during this time period. More recently, as of March 2002, the growth in watercraft in Prince William County has continued, rising 19.4% above the 1998 level. The Westmoreland County registrations have leveled to 4.5 % below the 1998 number. King George and Stafford County registrations have risen somewhat to 5.8% above the 1998 level and is 2.8% above 1998, respectively.

²¹ See Attachment 2 for Competitive County Advertising based upon the tax rate differential.

Other Community Assessments

At this point the city of Norfolk has only two years experience under the new taxing plan for personal property and each of those years had different criteria and pricing for the decal required. For this upcoming decal season, FY 2002, there were no changes to the criteria or pricing, so it should be easier to better gauge the results with regard to revenue and the number of boats in the Norfolk property tax system.

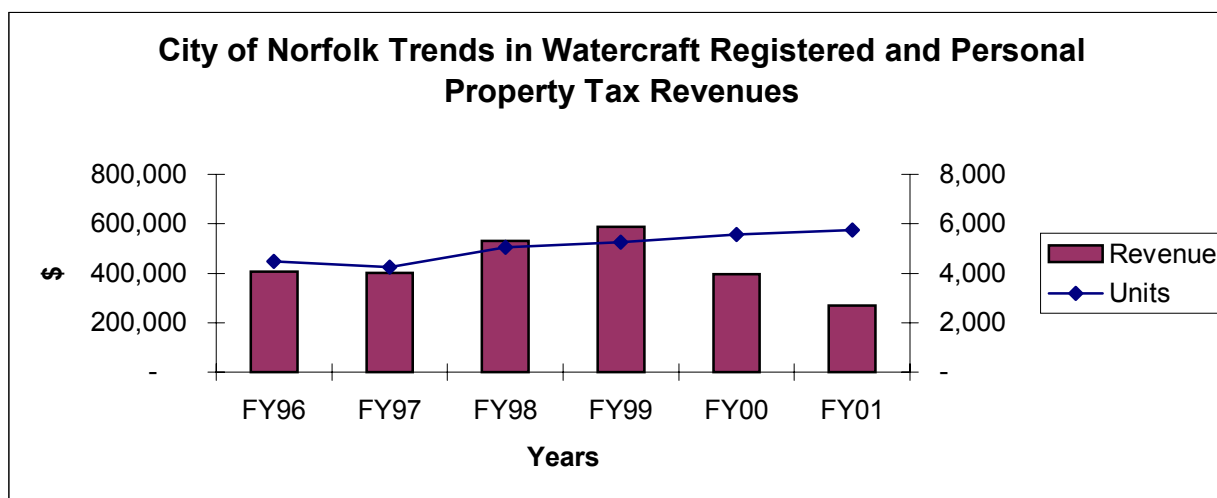
Background

The City of Norfolk was approached by a group of marina operators to reduce its personal property tax on pleasure boats to \$0.01 per \$100 of assessed value, as Portsmouth had done several years before (1991). Industry's argument, generally, was that with a reduced personal property tax rate they could get bigger boats to call Norfolk waters home. They also planned improvements in their facilities to accommodate such boats. Industry claimed that there would be a net revenue gain for the city with added business license revenue, utility taxes, employment, etc., with the influx of more and larger watercraft including ("mega-yachts") into their marinas. The first year's cut in personal property rates was to a penny per \$100 like neighboring Portsmouth's, but with an added approach. The City Council also approved a four-tier decal fee system (under 16' \$10.00; 16' – under 28' \$50.00; 28 – under 40' \$150.00; and 40' and over \$250.00) that was designed to minimize revenue loss. As it turned out this created a lot of unhappy boaters according to media reports and city officials. The City Council revisited the ordinance the following year (2001) and established the current two-tier criteria (under 16' \$10.00 and 16' and over \$25.00). This new system smoothed the waters among boaters in Norfolk. As anticipated it took its toll on revenue as shown see below.

Revenue and Registration Data

The following data have compiled from Norfolk's Annual Report issues FY1996 to FY2001, as follows:

Norfolk – Trends in Personal Property Revenue & Watercraft ²²						
	FY96	FY97	FY98	FY99	FY00	FY01
Revenue	405,979	401,325	530,353	588,717	395,307	268,515
Boats	4,489	4,256	5,039	5,249	5,566	5,758



According to city officials, Norfolk has experienced a sizable decrease in revenue over the years 2000 and 2001. This decline is directly attributable to the change in PP tax rate and the change in decal criteria. The number of boats on the property tax system has steadily increased between 1998 and 2001. The city believes that the increase is due more to the Revenue office's aggressive discovery efforts in locating non-filers, than to any influx of new vessels attracted by the reduced taxing plan.

²² Information is obtained directly from a report provided by Shelby W. Harrod City of Norfolk. February 28, 2002. The city levies a personal property tax on all pleasure boats and non-commercial watercraft. The tax rate on business boats is (and has remained) \$1.50 per \$100 of assessed value. The tax rate on pleasure boats is based on the ABOS Marine Blue Book low estimated trade-in value at the rate of \$.01/\$100. The City of Norfolk requires all pleasure boat owners to display a boat decal on their watercraft.

A noticeable increase in the number of mega-yachts has not occurred as of this date. Further, in order to prepare for the eventuality of reduced revenue and the increase in tasking associated with the new taxing plan, Norfolk took the following steps:

1. Added a point of sale system (e.g. cash register, receipt printer, software, etc.) for counter sales of boat decals.
2. Added staffing hours to support the increased workload of the boat assessor.
3. Shifted some of the burden of field discovery of boats without decals to the city's business license investigative staff.
4. Provided small boat training for all investigators and boat assessors to insure skills for discovery from a small craft and/or city police boats.
5. Continued efforts to discover unregistered boats through the use of marina lists, Coast Guard lists, and Game & Inland Fisheries lists.
6. Continued assessment of all boats.
7. Norfolk has also advertised the new decal program through news releases, newspaper ads, Norfolk's web site, and direct mail of flyers explaining the program and the requirements of the new ordinance.

Norfolk attempted to keep the expenses of the new taxing plan to a minimum (e.g. the decal, flyers, ad copy, and web site all designed by Commissioner of the Revenue personnel). However, the expense of this taxing plan involved costs other than just the loss of revenue (decals, POS, direct mail, printing costs, etc.).

Conclusions: According to the City officials, boaters in Norfolk are essentially content with the new plan as it reduced, in nearly all cases, their tax burden. As to whether the reduction will result in an increased boat population and a corresponding positive economic impact, it is too early to predict.

The city revenue department feels that changes the marina owners promised are slow in coming for lots of reasons (environmental red tape issues are most often mentioned). Surrounding cities are beginning to come on line with changes to their own tax plans for boats (e.g. Virginia Beach), so Norfolk is not seeing a mass exodus from those areas.

According to the spokesman for the City: "If a jurisdiction decides to offer a similar program, it must be prepared, in my opinion, for a loss of revenue in the short run. Further, the positive economic impact may not show for several years, if at all."

The original presentation by Norfolk marina operators indicated an anticipated increase in the number of boats from the Northeast to homeport in Norfolk under a reduced tax plan. The added spending in the Norfolk area was expected to generate additional taxes for the city and reverse the down trend in revenues arising from boat taxes caused by the disparity in rates with Portsmouth and other competitor areas.

Using an average annual expenditure figure of \$9,500²³ per boat the additional 1000 boats projected by the marinas to use Norfolk as a homeport would generate \$9.5 million per year in Norfolk. All of the spending except the non-taxable services would be subject to 1.5% of sales tax that the city would accrue. Proponents assumed that the non-taxable portion of the expenditure was 1/6 of the overall amount. The city would then realize approximately \$120,000 per year in additional revenue from sales taxes. At the same time revenue from room and meal taxes and the business property tax on marinas and related business (e.g. engine repair, sail making, sailboat repair, parts, etc.) would increase. Under the assumption that it would take two years to attract 1000 out of state boats, of which one-half would use Norfolk as their home port and one-half would winter in Norfolk, the marina proposal (\$40/\$100 proposal)²⁴ would generate more revenue than “business as usual” by 2001.

²³ *Economic Impact of Boating Industry in California*, Prepared for California Department of Boating and Waterways, Sacramento, CA, by David M. Dornbusch & Company, 1736 Stockton Street, San Francisco, CA 94133. April 1998.

²⁴ \$100 per “large boat” and \$40 per “small boat”.

Conclusion

To public administrators, the uncertain trade-offs between revenues lost today by lowering or eliminating personal property taxes on watercraft; compared to those potentially gained over time by attracting more and larger watercraft with the associated economic activity is difficult to quantify without the experiment.

Increasingly, the marine industry is attempting to negotiate lesser tax burden on clientele and more uniformity in the watercraft tax structure, in order to stabilize its business climate locally and position itself to share in growth of the larger boat market nationwide.

The arguments for “reforming” differential tax situations are almost uniform around the Commonwealth and primarily relate to two classic questions surrounding the taxation of wealth: they are 1) administration of the tax; and 2) fiscal prudence of the tax.

Boats of 26 feet and more are, by nature, transient and thus an inherent problem for taxing bodies. They represent much the same challenges to revenue bodies as those associated with taxing intangible property. Like intangible property, larger mobile vessels are difficult if not impossible for local assessors to locate, if the owners do not wish to have them located.²⁵ Persons generally have found that if they did not report intangible assets (such as stocks) no one would discover them.²⁶ Similarly the movement of vessels out of a taxing district at prescribed tax rolls dates, and various other modes of documentation and registry, can accomplish location decisions to minimize tax.

Such behavior is not unique to recreational vessels. Because personal property tax levies are local taxes, rates (and assessment standards) differ among various jurisdictions. As a consequence, location decisions, particularly those within a metropolitan area, a river basin, or a region such as Hampton Roads, are impacted.

In general, larger vessels are usually both more valuable and more mobile. Given the levels of tax variability reflected above, owners of luxury vessels may readily minimize their tax burdens, even within the same watershed. Of course with even larger, more valuable vessels, the incentives become clearer still. For example, using Westmoreland County’s reported assessment

²⁵ Complete enforcement is possible if the payment of the tax is made in conjunction with, or as a pre-requisite for licensing. Potentially complicating this approach to local property taxation, however, is the fact that most navigable waters are subject to state and national jurisdictions not local government. Similarly the registration of larger more valuable watercraft (those 5 net tons and greater displacement) are subject of U.S. Coast Guard documentation where only relatively limited use and administrative fees are currently collected. Finally, the larger vessels are often of foreign registry and not subject to domestic property taxes.

²⁶ The Virginia General Assembly exempted intangible personal property from taxation in 1984 by making the tax rate zero. Intangible personal property includes stocks, bonds, money, accounts receivable, merchandise within a Virginia foreign trade zone, inventory, computer application software, and tangible personal property used in manufacturing (with the exceptions of the manufacture of machinery and tools, motor vehicles, delivery equipment, trunk and feeder cables, studio equipment, and office furniture and equipment).

methods a used 1995 50' Hatteras Yacht valued in NADA²⁷ at a low value of approximately \$450,000. Based upon existing methods (50% NADA), such a vessel would be taxed significantly differently if assessed in the Northern Neck, compared to no property tax assessment at a berth in Prince William County, Virginia. The vessel owner would be taxed \$10,125 if it was located in Colonial Beach, Westmoreland County vs. no tax at all if it was kept at a location equidistant from Washington D.C. for example Cobb Island, Maryland.²⁸

At a time when coastal marine business communities are striving to attract high-end luxury recreational vessels and mega yachts for their acknowledged economic impacts in local area, value-based tax structures and local variability may unknowingly create a non-competitive environment for the local marine industry.

Qualifications

Recreational Boat Numbering

Chapter 123 of Title 46, United States Code, requires each undocumented vessel equipped with propulsion machinery to be numbered in the state in which it is principally operated. The law allows the states and other jurisdictions to create their own numbering systems as long as they meet or exceed federal requirements. In accordance with CFR 174.123, prior to March 1 of each year, each state must prepare and submit Coast Guard Form CGHQ-3923, Report of Certificates of Number Issued to Boats, to the Coast Guard. State figures are derived from reports of the actual counts of valid boat numbers issued by states and other jurisdictions. Their accuracy is affected primarily by the compliance of the boat owners with numbering and registration laws. Numbering estimates are derived from previous year figures for those few jurisdictions who are unable to provide the numbering data required in form CGHQ-3923. Consequently there is a gray area with respect to the location of vessels that are documented through the Coast Guard. Strictly viewed, such vessels need not register with a state for numbering purposes. The Coast Guard office of documentation becomes the official homeport for the documented vessel and may be the same whether the vessel “hails” from Virginia Beach or Venice, Florida.

The author obtained the most recent Coast Guard raw data on documented vessels and review of that current Coast Guard Documentation list reflects 8,810 documented recreational vessels located at hailing ports in Virginia. The vast majority of those are located in Tidewater counties and municipalities.²⁹

²⁷ NADA: Marine Appraisal Guide 2000.

²⁸ Maryland does assess a vessel excise tax equal to 5% of the purchase price of the vessel, motor and accessories (excluding the trailer) or the current fair market value if the vessel was purchased more than three years prior to registering in the state. If excise tax on the vessel has been paid in another state, with proof of that payment, a credit for those taxes may be granted. The Maryland boat excise tax is reportedly dedicated to boating related purposes.

²⁹ Merchant Vessels of the United States (Raw Data File). Coast Guard Marine Safety Information System (MSIS) database. The data reflects information on the vessel's use including “recreation”, “fisheries”, “Bowater” etc. March 31, 2001. NTIS. SUB-5436

The significance of this exclusion in the data used here is obvious; in that the documented vessels (those measuring 5 net tons or greater) are typically over 30 feet, have standing headroom, a galley (kitchen), head (bathroom) and sleeping accommodations. Vessels of this size actually qualify as second homes and by virtue of their size and complexity, generate significantly greater local spending than the more typical private watercraft registered in a locality.

ATTACHMENT 1

To: Commissioner of Revenue
Subject: Virginia Watercraft Study
Date 1/29/02

Dear Sir or Madam,

The Virginia Institute of Marine Science (VIMS) is developing a comprehensive boating infrastructure needs assessment in conjunction with several Virginia agencies. In addition to recent surveys of coastal marinas and boat owners a comparison of the personal property taxing methodologies currently used by coastal localities on watercraft is being completed.

The information I recently obtained from middle peninsula counties on watercraft personal property tax assessment methods and rates has already been very helpful. We have been asked by the Northern Neck Planning District Commission to also gather information on the northern neck counties. We learned enough in speaking with those of you, who actually complete the calculations, to realize that the various approaches of setting watercraft values make valid (“apples to apples”) comparisons of personal property taxes on watercraft a challenge.

Given this situation, it is hoped that you will further assist our efforts by completing the personal property tax calculations for the examples of fictitious boats on the following page. Having each county calculate the property tax using its methods will permit more reasonable comparisons to be made.

If you would be kind enough to figure the taxes based on your county’s individual guidelines it would be greatly appreciated. Should you have any questions about the overall boating study or this request please call me. If you would be kind enough to complete this information you can Fax it to 804-684-7161 or return it to me by regular mail. Thank you for helping us in the boating study. If you would like to see the results of the property tax comparisons please note that on the returned fax.

Sincerely,

Tom Murray, Marine Business Specialist
P.O.Box 1346
Rte. 1208 Greate Rd.
Gloucester Point, Virginia 23062

Telephone: 804-684-7190
Fax: 804-684-7161
e-mail tjm@vims.edu

Watercraft Property Tax Comparison Examples- 2001

1. A 17 Foot (“Standard 17/RB”) Boston Whaler Outboard
(Model Year 2000)

\$ _____ Assessed Value \$ _____ Property Tax Due

2. A 24-Foot (“24 Walk Around”) Well Craft Pleasure Craft
(Model Year 2000)

\$ _____ Assessed Value \$ _____ Property Tax Due

3. A 30 Foot Commercial Workboat- Locally Built “Dead rise” (Built Year 1985)

\$ _____ Assessed Value \$ _____ Property Tax Due

4. A 35 Foot (“Oceanis 352/cu Fiberglass diesel”) Beneteau Sail Boat
(Model Year 1985)

\$ _____ Assessed Value \$ _____ Property Tax Due

5. A 30Foot Bertram (“Moppie Convertible Fiberglass Diesel”) (Model Year 1995)

\$ _____ Assessed Value \$ _____ Property Tax Due

6. 1995 Fiberglass 51’ Hatteras Yacht “Model 50 Convertible, 2 Inboard Diesel Engines, 720 HP.

\$ _____ Assessed Value \$ _____ Property Tax Due

Please list your County: _____

Any Comments: _____

If you would like a copy of the report, please indicate the best mailing address to provide a copy to you when the study is completed in May. Thanks again for your invaluable assistance.

Please return the form by fax to Tom Murray 804-684-7161 or mail to address below.

Thomas J. Murray
Marine Business Specialist
College of William & Mary
Virginia Institute of Marine Science
P.O. Box 1346
Gloucester Point, Virginia 23062

Phone: 804-684-7190

Fax: 804-684-7161

E-Mail: tjm@vims.edu

Courier Delivery: Route 1208, Greate Road, Gloucester Point, VA 23062

ATTACHMENT 2

PRINCE WILLIAM COUNTY MARINE INDUSTRY BOAT STORAGE

“NO PROPERTY TAX”

REGISTERED BOAT OWNER MAILING

