You ask whether, pursuant to § 58.1-3511 of the Code of Virginia, a county may assess and collect personal property tax on a boat that is registered in the county but normally garaged, docked or parked in North Carolina and upon which personal property tax has been paid to North Carolina. You also ask whether, pursuant to § 58.1-3511 or the Constitution of the United States, the county is required to refund or reduce the tax.

Section 58.1-3511(A) provides that the situs for the assessment and taxation of tangible personal property "shall in all cases be the county, district, town or city in which such property may be physically located on the tax day." Section 58.1-3511(A) further provides that "the situs for vehicles with a weight of 10,000 pounds or less registered in Virginia but normally garaged, docked or parked in another state shall be the locality in Virginia where registered."

In a 1990 opinion of the Attorney General, the reverse situation is presented. The facts in the 1990 opinion state that a South Carolina domiciliary has paid personal property taxes to South Carolina on a boat normally docked in a Virginia locality. The question was whether the Virginia locality in which the boat was docked could assess personal property taxes on the boat. The opinion concludes that the Virginia locality could do so and notes that the authority to impose the personal property tax in Virginia is not affected by the fact that a similar tax may be imposed against the same property by South Carolina or any other jurisdiction outside the Commonwealth. Thus, the boat was susceptible to personal property taxation in both states. Accordingly, with respect to your first inquiry, it is my view that, pursuant to § 58.1-3511(A), the boat at issue is subject to taxation in Virginia.

Regarding your second inquiry, this Office has consistently held that there is no constitutional barrier to the double taxation of property that has acquired a taxable situs in more than one state. Additionally, although § 58.1-3511(A) authorizes a person who has paid property tax on a motor vehicle to a county or city in this Commonwealth and a similar tax on the same vehicle in the state where such vehicle is normally garaged, docked or parked to apply to such county or city for a refund of the tax payment, I am unaware of any statute which requires the locality to refund or reduce the tax paid to it.

Accordingly, the county is not required to refund or reduce the payment of taxes on the boat at issue.

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3Id.

4Id.

5Id. at 265.


7Compare § 58.1-3511(A) (providing that, "[u]pon a showing of sufficient evidence that such person has paid the tax for the same year in the state in which he is domiciled, the county or city may refund the amount of such payment"). The preceding provision in § 58.1-3511(A) applies only to nondomiciliary applicants who have paid a tax to a locality in Virginia and are seeking a refund from the locality; it does not apply to the instant situation involving a domiciliary. See 1987-1988 Op. Va. Att'y Gen. 578, 582-83. Compare § 58.1-3516(A) (providing for relief and refund of appropriate amount of tax already paid on prorated basis with respect to taxes paid on same personal property to more than one locality within Commonwealth).

8You also inquire as to the formula the locality should use in determining the refund if one is required. Because my answer to your second inquiry is that no refund is required, it is unnecessary to address your final inquiry.