

# “FILES & PROFILES” FROM THE DISTRICT

“The Dixie District” District 17  
December 2007 Issue



**Merry Christmas and Happy Holidays to all our friends in District 17.** Our district is one of the best and most active within the organization and I am proud to have served as your commander during the past year.

Very soon (7-9 March) will be the date for the current Executive Board to step down and a new Bridge take charge. The proposed slate of officers was presented at our Fall District Conference and will be voted on prior to the Change of Watch in Chattanooga at the Spring Conference.

Some on the new Bridge will be members who are moving up or taking new assignments. Others will be new to the Bridge or the Executive staff. In any case, they will need your help; help to guide the district down the right path and assist in knowing whether they are making good business decisions for the membership. All too often we sit back and watch as others lead. In some cases that can be fine, but for a volunteer organization like the USPS, we need everyone to help. Help with committees; help teach a class or

two. Or maybe just support our organization in getting the word out about our goals and reasons for being.

Around this time in December, we need to reflect on each individual Watch by reviewing specific functions and reports that should have been finished or at least a work in progress:

1. Have squadron commanders turned in the Merit Marks of their members to the Area Monitor?

2. Have squadron commanders turned in their personal Merit Mark submission to the District Merit Mark Chairperson?

3. Are squadron Changes of Watch scheduled? Has the District Executive Officer Danny Tompkins been notified? Have you requested which District Representative you desire to be present at your Change of Watch?

4. Have the Power of One pins been distributed to individuals who have brought in new members this year?

5. Is the squadron historian working on the history report that is due when we convene in Chattanooga?

6. Are the present commander and bridge mentoring individuals who will take office at the beginning of the year so that continuity within the squadron is secure?

Take the time, commanders, to communicate with your chairs and your bridge relating to the above items. Waiting until the deadline is upon you only adds stress and produces poor quality reports. I am aware that most of us would rather perform hard manual labor than write a report. I know; I understand that. But it's a necessary chore that needs to be done. And the “buck” stops at the Commander's door.

That said, it is a Beautiful Season! I wish all of you a wonderful Christmas Season. Stay safe, warm and happy.

*Janis*



**“For Unto Us a Child is Born  
Unto Us a Son is Given”**

## USPS EDUCATION: A NEW DIRECTION



**by DEO Herman Green, AP**

This next year should be a very exciting year in the Education Department. There are a number of things happening to change the course and direction of USPS Education. Perhaps one of the largest changes is updating of current Advance Grade courses and big changes in the electives.

There is a new Junior Navigation course out now and “running” that is more simplified and up-to-date, using current methods of Navigation such as GPS and Radar and the other available electronic aids now in use. It, of course, uses the old reliable sextant to check the electronic devices in case of their failure and still teaches how to take and reduce a sight to find your current location. The interesting thing about the course is the length of time for completion; 12-16 weeks compared to the old JN of six months to a year. This will certainly increase the number of students completing JN over the period of a few short years. Already National has shipped more of this course last year than the previous five years. This is truly good news, it means more members are “going back to school.”

On tap for release in late February is the new Navigation course. This course will add to the JN course, be slightly shorter and expand on using and checking our current method of navigating.

We already have new Seamanship, Piloting and Advance Piloting courses with up-to-date

teaching aids (Power Point slides and new instructors’ manuals.)

In the Electives group, we have a new Weather course, a new Engine Maintenance course and currently being rewritten is a new Marine Electronics course. I am a member of the Marine Electronics Committee and this course proves to be a really up-to-date course with the new material I have seen.

This is good news for anyone wanting to continue to learn the new technologies of navigation and seamanship.

Our “stars” however, will be our USPS Seminars Series. Look for several new ones to be introduced this spring. These are designed to not only refresh our members, but to attract new members through their presentation at marinas, yacht clubs, boat stores, etc. These 2-4 hour seminars will be taught by our members to the public as well as our own members and should help us attract a more advanced group of boaters as well as new boaters.

Lastly (but not “leastly”) is the new Boat Operators Certification Program (BOC). This is a new, exciting and challenging on-the-water testing of boat handling skills which will be rewarded with a certificate of completion (bragging rights to some) in basic and advanced boat handling skills, according to the level of skills required. This is a step in the right direction for the USPS in making safe and knowledgeable boaters on our lakes, rivers, coastal waters and offshore boating.

As your DEO, this next year I will be encouraging each squadron to take full advantage of the greatest boating and navigation education program in the world, “bar none!”

Even if you are a SN or Full Certificate, go sit in on the new courses, buy the manual (you won’t have to take the exam), and learn what your organization is trying to accomplish. You just might learn something new!



During this most holy of days, let us pray for peace on earth and good will toward men.

**Herman**

Latest on  
**JUDGE RULES IN FAVOR OF  
MARCO ISLAND CRUISERS**

from: "Claiborne Young"

**01 November 2007**

Marco Island Anchorage Regulations Ruled  
Inconsistent with Florida State Law. Huge  
Victory for the Entire Cruising Community.

Hello Fellow Cruisers,

We have just received word of an extremely important legal ruling which will affect all cruisers who anchor or plan to anchor on Floridian waters. As you can see from the headlines above, Collier County Judge Rob Crown, has struck down the much discussed Marco Island local anchorage regulations!

We have just posted a full story about this important news on the special "Marco Island Mess" page of the Salty Southeast Cruisers' Net. I urge all cruisers on this alert list to check out this story without delay, and, please help us get the word out about this story to other members of the cruising community who are not members of this Alert List. Those of you who are members of MTOA, SSCA, the AGLCA and the GL (Great Loop) mailing lists, please reproduce this e-mail on your lists. Members of yacht clubs and US Power Squadrons will also want to get this important word out to their members. And, before someone asks, this story is a bit too lengthy to simply include in this e-mail. That's why everyone is being referred to the Salty Southeast Cruisers' Net.

So, to read about this great victory for the entire cruising community, go without delay to <http://www.CruisersNet.net>. Peruse the navigational buttons along the left side of the page, and find the "Cruising News From" section. Click on the "Marco Island Mess" link/button and you're off and running! Good luck and good cruising!



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<http://www.CruisersNet.net>

**MARYLAND'S WINTER OF DISCONTENT**

(The article below is from the Power Squadron Mailing List known as PSML. Much has been said about the high taxes in South Carolina. .where some of our D17 members' boats are kept.)

"Thought South Carolina was bad on taxes? Read this from a Maryland Lawyer. With controversy roiling over South Carolina's boat tax policy, we thought we would ask the experts from the Annapolis law firm of Lochner and Schwenk to explain how taxes work in some of the big boating states along the Waterway."

by J. Dirk Schwenk

Yes, its that time again, the winter ducks arrive, the cold fronts roll in, and Boat Tax Enforcement Division on the Maryland Department of Natural Resources wraps up its seasonal investigations and issues vessel tax assessments. You will know it if you get one, it says "Assessment of Tax" and it's printed on colored paper. It notifies you that you have 30 days from its issuance to appeal or it becomes final-and you do not have much of a remedy if you do not agree with its contents. Do not dawdle, the 30 days is a real deadline.

For the uninitiated, this paper can be quite a shock. It is the culmination of an investigation which typically includes monthly surveys of your boat's location, an analysis of its fair market value, and an investigation into its ownership, including the ownership of any corporation that it may be titled to. For a \$100,000 boat, the assessment is an unexpected bill for 5% of the value (\$5,000) plus a 10% penalty (\$500) plus interest running at 18% from the date that the boat became taxable, up to three years.

Interest can easily eclipse the amount of the penalty, and so the bill can easily reach and surpass \$6,000 on a \$100,000 boat. Scaling up, the bill on a \$1 million boat can easily reach and surpass \$60,000. If for any reason the DNR believes that tax was avoided on the basis of fraud or gross negligence, the penalty will be 100% of the tax, and so the total assessment will be growing toward \$12,000 or \$120,000.

Most boaters will not face such an assessment because they will have paid sales tax on their vessel at the time of purchase or they will have paid tax when they registered and titled the vessel. Such is the case for a runabout purchased

from a Maryland dealer or titled with Maryland. categories (and you have not yet fallen asleep) you should definitely continue reading.

Maryland taxes boats in three main instances, all of which are subject to certain caveats and exceptions. Those instances are:

- 1) a boat that is purchased in the State;
- 2) a boat that is titled in the state; and,
- 3) a boat that is principally used in the state during any particular calendar year, assuming that it is in the State more than 90 days in that year.

The first item is pretty clear. If the money and the boat change hands in this state, it's a Maryland purchase, if parts of the transaction take place out of state, well, it depends. The second item is clear. If you apply for a Maryland title (or you are required by law to do so), tax is due. The third item is the one that causes the most consternation for boaters –Principal Use.

Under Maryland law a boat is in principal use in the state or territory of the United States in which it is used most during a calendar year. Thus if you use it 100 days in Maryland, 200 days in the BVI and 50 days in Florida, the state of principal use is in Maryland. BVI does not count (it's not a state of the United States), and Florida has less days than Maryland.

Things get a bit tricky from that point, though. Days only count in Maryland if the boat is "in use." In use does not mean its being used (in the sense of operating it), but means by definition any time that it is in the water or any time that it is kept in a structure in readiness for use. Thus (stay with me here) a boat that is in Maryland, outside, and out of the water is not in use; but a boat that is in the water but not being used, is in use.

Also, it is generally recognized that a boat that is in the water but winterized is not in use for principal use analysis, but it is considered that a boat on a trailer, indoors or out, is in use.

Confused? No worries ... so is everyone else.

So what should you do if you get an assessment, or perhaps more importantly, if you would like to avoid getting one? First, you should be aware that Maryland recently extended its cruising window to 90 days-if the boat was not purchased in Maryland, you can cruise for no more than 90 days without facing tax liability, even if you do not spend more time in another single state.

Second, you should be aware that there are exceptions for boats that are out of the water, winterized, or undergoing significant repairs. The details of those exceptions will have to wait for another article, but they should be considered if the boat is going to be (or has been) in Maryland for an extended stay. Third, you can be sure to keep (and keep evidence of keeping) your boat in another state for more days than in Maryland. Finally, if you receive an assessment, be sure to act quickly. If you have good defenses, and you do not raise them in time, they will not be so good.



If you are going to need counsel-that is, if you may have a defense and there is a significant amount at issue-identify one who knows this area, hire them in time get an appeal in the 30 day deadline, and do so before contacting the DNR yourself. I often see people revealing facts that were better left unsaid, or paying tax that was not owed. A little bit of good advice can save a lot of heartache in the long run, it may also be able to save money in any negotiation if tax must be paid.

(This explanation comes courtesy of the law firm Lochner and Schwenk, LLC. The Firm has been active in maritime and Admiralty law since 1999. It is based in Annapolis, MD, and focuses on issues of concern for vessel owners, marine businesses and those that live, work and play on the water.)

(And we think WE have troubles here with our lack of water. These taxes make our water worries diminish, don't they?)