BOE-576-E (P1) REV. 08 (05-15)

KATRINA BARTOLOMIE, Mendocino County Assessor
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Phone (707) 234-6815 Fax (707) 463-6597

20 ___ AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS

To receive the full benefit of the reduced assessment, file this affidavit with the Assessor by February 15. If the affidavit is filed between February 16 and August 1, 80% of the reduced assessment is available.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL)*	TITLE

CORPORATION, PARTNERSHIP, DBA

ADDRESS	CITY	STATE	ZIP

☑ Check and complete the following, as applicable:

1. ☐ The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.
   Vessel name: _____ Port of documentation: _____
   OR
2. ☐ The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.
   CF number: _____
   AND

The vessel is engaged or employed *exclusively* in one or more of the following activities:

3. ☐ Taking and possession of fish or other living resource of the sea for commercial purposes.
4. ☐ Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United States Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement from a recognized college, university, government agency, private foundation, or organization outlining the nature of research and time duration.
5. ☐ Carrying or transporting seven or more people for hire for commercial passenger fishing purposes, and holds a current certificate of inspection issued by the United States Coast Guard *(attach a copy)*. A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, *occasionally* means 15 percent or less of the total operating time logged for the immediately preceding assessment year.

If items 3 or 5 are checked, provide the Fish & Game Boat Number: _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF APPLICANT ▶	TITLE	DATE

Whom should we contact during normal business hours for additional information?

NAME

E-MAIL ADDRESS	DAYTIME TELEPHONE
	( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

Revenue and Taxation Code section 227 states: "A documented vessel, as defined in Section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively in any of the following:

(a) In the taking and possession of fish or other living resource of the sea for commercial purposes.

(b) In instruction or research studies as an oceanographic research vessel.

(c) In carrying or transporting seven or more people for hire for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale watching purposes. For purposes of this subdivision, 'occasionally' means 15 percent or less of the total operating time logged for the immediately preceding assessment year."

Revenue and Taxation Code section 275.5 states: "If a person claiming classification of a vessel as a documented vessel eligible for assessment under Section 227 fails to file the affidavit required by Section 254 by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that affidavit on or before the following August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been timely filed."