## 20 AFFIDAVIT FOR 4 PERCENT **ASSESSMENT OF CERTAIN VESSELS**

NAME AND MAILING ADDRESS



**Gus Kramer** County Assessor 2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

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 mail	iling address.)			
NAI	ME OF A	L APPLICANT (LAST, FIRST, MIDDLE INITIAL)		TITLE		
CO	RPORAT	TION, PARTNERSHIP, DBA				
ADI	DRESS		CITY		STATE	ZIP
1. 2.		✓ Check The applicant or organization is the owner of Vessel name: OR The applicant or organization is the owner of CF number: AND	Port of documentat	United States Coast Guard. tion:	hicles.	
Th	e vess	sel is engaged or employed exclusively in one	e or more of the following activities:			
3.		Taking and possession of fish or other living	g resource of the sea for commercial p	urposes.		
4.		Instruction or research studies as an oce Department of Homeland Security or Coa university, government agency, private foun	ast Guard, and attach a contract, st	atement, or agreement from a	a recogi	
5.		Carrying or transporting seven or more per of inspection issued by the United States C activities other than the carrying or transport of that vessel being used occasionally for di 15 percent or less of the total operating time	Coast Guard (attach a copy). A vessel ting of seven or more persons for hire ive, tour, or whale-watching purposes.	shall not be deemed to be eng for commercial passenger fishin For purposes of this subdivisior	gaged o g purpo	r employed in ses by reason

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

## CERTIFICATION

including any accompanying statements	ry under the laws of the State of California that the fore s or documents, is true, correct and complete to the be	st of my knowledge and belief.
SIGNATURE OF APPLICANT	TITLE	DATE
F		
Whom should we cont	tact during normal business hours for additiona	l information?
	tact during normal business hours for additiona	l information?
	tact during normal business hours for additiona	l information?
Whom should we cont NAME E-MAIL ADDRESS	tact during normal business hours for additiona	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."

