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

NAME AND MAILING ADDRESS



SUSAN M. RANOCHAK **MENDOCINO COUNTY ASSESSOR** 501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 463-4315 Fax: (707) 463-6597

То	receive	the	full	benefit	of	the	reduced	asse	essmei	nt,
file	this affi	davit	with	the As	ses	sor	by Febru	ary a	15. If tl	he
affidavit is filed between February 16 and August 1, 80% of										
the reduced assessment is available.										

	(Make necessary corrections to the printed name and mailing address.)	7					
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NAME OF A	L APPLICANT (LAST, FIRST, MIDDLE INITIAL)		TITLE				
0000000							
CORPORA	TION, PARTNERSHIP, DBA						
ADDRESS		CITY		STATE	ZIP		
	Check and complete the fol	lowing, as applicat	ole:				
1.	. The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.						
	Vessel name: Po	ort of documentatio	n:				
	OR						
2.	The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.						
	AND						
The ves	sel is engaged or employed exclusively in one or more of the follow	wing 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 (<i>attach a copy</i>). 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, <i>occasionally</i> 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							

l certify (or declare) under penalty of perjur including any accompanying statements	y under the laws of the State of California that the foreg or documents, is true, correct and complete to the best	oing and all information hereon, t of my knowledge and belief.							
SIGNATURE OF APPLICANT	TITLE	DATE							
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Whom should we contact during normal business hours for additional information?									
NAME									
E-MAIL ADDRESS		DAYTIME TELEPHONE							

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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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."

