# **VESSEL PROPERTY STATEMENT**

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_\_\_\_



Kristen DePaul Modoc County Assessor 204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

FILE RETURN BY: NAME AND MAILING ADDRES (Make necessary corrections to	S S the printed name and mailing addro	ess) T		FOR ASS	ESSOR'S	USE ONLY
L						
SECTION I: MUST BE COMPLETE	D ANNUALLY					
VESSEL NAME			CF NUM	BER/VESSEL REGIST	RATION N	UMBER
HABITUAL LOCATION OF VESSEL			SLIP NU	MBER	TELEF (	
SECTION II: COMPLETE IF FIRST	TIME FILING OR IF ANY CH	HANGE WITHIN THE LAS		NDAR YEAR		,
VESSEL MANUFACTURER		VESSEL MODEL			VESS	EL YEAR
HIN		LENGTH	BEAM		DRAF	Г
VESSEL DISPLACEMENT		GROSS TONS	NET TOP	NS (Coast Guard docum	nented)	
ENGINE MANUFACTURER	NGINE MODEL	NUMBER OF ENGINES	ENGINE	HP EACH	ENGIN	IE YEAR
LAST COUNTY VESSEL ASSESSED AND	TAXES PAID		D.	ATE VESSEL FIRST M	OVED TO	THIS COUNTY
1. PURCHASE INFORMATION	🗌 with En	aine 🗌 with	Trailer			
PURCHASED FROM		5		JRCHASE PRICE		PURCHASE DATE
ADDRESS (city, county, state, zip code)			I			
2. SALE INFORMATION	🗌 with En	aine 🗌 with	Trailer			
SOLD TO		<b>J</b>		ALE PRICE		SALE DATE
ADDRESS (city, county, state, zip code)			I			
3. REMOVAL INFORMATION		permanently removed fro	m count	V		
ADDRESS MOVED TO (city, county, state,				<u>y</u>		REMOVAL DATE
4. POWER BOAT TYPE			5. S	AILBOAT TYPE/R	G	
<ul> <li>Sedan Cruiser</li> <li>F/B Convertible</li> <li>F/B Sportfisher</li> <li>Houseboat</li> <li>Motor Yacht</li> <li>Trawler</li> <li>Runabout</li> <li>Bowrider</li> <li>Cuddy</li> </ul>	<ul> <li>Ski Boat</li> <li>Jet Ski</li> <li>Bass Boa</li> <li>Center Co</li> <li>Inflatable</li> <li>Other: _</li> </ul>			Catamaran Catboat Cutter		

THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED FOR VESSEL EQUIPMENT LEASED, ADDED, OR RETIRED SEE INSTRUCTIONS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



#### EF-576-D-R18-0520-25000175-2

BC

HULL TYPE	7. HULL MATERIAL	8. CONDITION WHEN PURCHASED
Cathedral		New/Bristol
Deep Vee		Above Average
Displacement	☐ Fiberglass	Average
Flat Bottom	Fiberglass Composite	Good
Round Bottom	Fiberglass/Wood	☐ Fair
	Plywood	
	Planked Wood	
Other:		
	☐ Other:	
. CURRENT VESSEL CONDITION	10. INTENDED USE	11. PROPULSION
New/Bristol	Pleasure	Auxiliary and Sail
Above Average	Commercial Fishing	Hand/Oar Propelled
Average	Oceanographic Research	Inboard
Good	Commercial Passenger Fishing	🗌 Jet
🗌 Fair	Principal place of residence	Inboard/Outboard
Poor	☐ Other:	Outboard
		Sail Only
		Vee drive
		☐ Other:
2. ENGINE FUEL	Diesel Gas	
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ECTION III: LOSS - Explain exact nature	of loss and include all supporting documentation, i. ssed, include a copy of the original repossession no	e., accident report, police report, Coast Gua
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the person named as the assessee in this statement at 12:01 a.m. on January 1, 20\_ SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\* DATE NAME OF ASSESSEE OR AUTHORIZED AGENT\* (typed or printed) TITLE NAME OF LEGAL ENTITY (other than DBA) (typed or printed) FEDERAL EMPLOYER ID NUMBER PREPARER'S NAME AND ADDRESS (typed or printed) TELEPHONE NUMBER TITLE )

EMAIL ADDRESS

\* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

## THIS STATEMENT IS SUBJECT TO AUDIT



### **OFFICIAL REQUEST**

A report on BOE-576-D is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1. Failure to file it on time will compel the Assessor to estimate the value of your property from other information in the assessor's possession and add a penalty of 10 percent as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement. In all instances, you must return the original BOE-576-D.

#### **GENERAL INSTRUCTIONS**

ADDRESS BLOCK: Make necessary changes to assessee, mailing address, and enter all information that is applicable to your particular vessel.

1. PURCHASE INFORMATION: Enter the total original cost of the vessel as purchased. Include sales tax and all other relevant costs. If the vessel exceeds 27 feet in length a copy of your purchase agreement or invoice is required to be submitted with this statement.

9. CURRENT VESSEL CONDITION: Using the information below, check the line that reflects the condition of your vessel:

- **NEW/BRISTOL:** is a vessel that is new or is maintained in mint or a fashion usually better than factory new loaded with extras. Turnkey, no commissioning necessary.
- ABOVE AVERAGE: Has had above average care and is equipped with extra electrical and electronic gear. A well-found vessel ready to go.
- AVERAGE: Clean, ready for sale. Attractive inside and out, normally equipped. Mechanically sound, mid-time on mechanicals, and little or no additional work.
- GOOD: Mechanically sound, requiring some interior and exterior cosmetic work. Some mechanicals on the down side of life expectancy.
- FAIR: Cosmetics still show noticeable areas of wear and fading after cleanup. Mechanically sound but definitely on the down side of life. May require
  substantial yard work.
- POOR: Vessel needs significant amount of structural yard repair. Most mechanicals, electronics, need overhaul or replacement. Cosmetics almost
  not restorable. Cost of repairs and restoration may exceed market value of the vessel.

**10. INTENDED USE - COMMERCIAL FISHING, OCEANOGRAPHIC RESEARCH OR COMMERCIAL PASSENGER FISHING:** A vessel may be eligible for a special 4 percent assessment under the provisions of Code section 227 if the boat is engaged exclusively:

- In the taking and possession of fish or other living resource of the sea for commercial purposes.
- In instruction or research studies as an oceanographic research vessel.
- In carrying or transporting seven (7) or more people for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

If, in your opinion, the vessel meets the above criteria, obtain the BOE-576-E, Affidavit for 4 Percent Assessment of Certain Vessels, from the Assessor and file on or before February 15.

**10. INTENDED USE - OTHER:** If you file a Business Property Statement, or if this vessel is used in connection with any business, trade, or profession located within this County, enter the name and address of the business.

VESSEL EQUIPMENT LEASED, ADDED or RETIRED: If you lease equipment in connection with this vessel's operation, attach a schedule listing the name and address of the owner and description of the leased property cost if purchased, and annual rent. If you have added or retired equipment from date of acquisition of vessel to last day in December, last year, attach a schedule listing the description of equipment, the date added or retired, and the added or retired equipment's cost. Explain any major overhaul of the vessel, its engine, or other equipment.

**DECLARATION BY ASSESSEE:** The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by Code section 463 for failure to file is applicable to unsigned property statements.

**VETERANS EXEMPTION:** To file a Claim for Veterans' Exemption on the declared vessel, obtain BOE-261 from the Assessor. The exemption claim must be filed on or before February 15. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at \$5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at \$10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of \$10,000.

**HOMEOWNERS EXEMPTION:** If the declared vessel is your principal place of residence, and you have not previously filed a Claim for Homeowners' Property Tax Exemption stating this fact, obtain BOE-266 from the Assessor. The exemption claim must be filed on or before February 15.

**ARMED FORCES MEMBERS EXEMPTION:** If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing BOE-261-D, *Servicemembers Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**OVER 50 NET TONS EXEMPTION:** If your vessel is over 50 net tons burden, certified and engaged in the transportation of freight or passengers, complete the form and send with a copy of the vessel document and the U.S. Coast Guard or SOLAS certificate.

