EF-576-E-R09-0521-25000139-1 BOE-576-E (P1) REV. 09 (05-21)

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

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218

**Modoc County Assessor** 

Fax: (530) 233-6237 assessor@co.modoc.ca.us

Kristen DePaul

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)	ASSESSOR'S PARCEL/ASSESSMENT NUMBER			
CORPORATION, PARTNERSHIP, DBA				
ADDRESS	CITY		STATE	ZIP
Charliand annulate the fa		LI.		
Check and complete the fo				
The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.  Vessel name: Port of documentation:				
Documented Vessel Number				
OR				
2. The applicant or organization is the owner of a vessel that is reg	istered by the Calif	fornia Department of Motor Vel	nicles.	
AND				
The vessel is engaged or employed $\underline{\textit{exclusively}}$ in one or more of the following	owing activities:			
3. Taking and possession of fish or other living resource of the sea	for commercial pu	rposes.		
4. Instruction or research studies as an oceanographic research Department of Homeland Security or Coast Guard, and attach a configuration of government agency, private foundation, or organization outlining	contract, statement	, or agreement from a recogniz		
5. Carrying or transporting seven or more people for hire for cor of inspection issued by the United States Coast Guard (attach activities other than the carrying or transporting of seven or more of that vessel being used occasionally for dive, tour, or whale-wa 15 percent or less of the total operating time logged for the imme	a copy). A vessel sepersons for hire for atching purposes. F	shall not be deemed to be eng or commercial passenger fishing or purposes of this subdivision	jaged o g purpo	r employed in ses by reason
6. Was the vessel used for any other activity during the preceding can of days used in this activity.	_	_		y and number
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 sincluding any accompanying statements or documents, is true, or	State of California comple	that the foregoing and all inforr te to the best of my knowledge	nation l	nereon, elief.
SIGNATURE OF APPLICANT	TITLE		DATE	
Whom should we contact during normal bu	siness hours for	additional information?		
NAME				
E-MAIL ADDRESS		DAYTIME (	TELEPHO	NE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



BOE-576-E (P2) REV. 09 (05-21)

## **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."



EF-576-E-R09-0521-25000139