IAME	RESS		DAYTIME	TELEPHO	NE
	Whom should we contact during normal b	ousiness hours for	additional information?		
URE				DATE	
	certify (or declare) under penalty of perjury under the laws of the including any accompanying statements or documents, is true OF APPLICANT				
f items 3	or 5 are checked, provide the Fish & Game Boat Number:				
5.	Carrying or transporting seven or more people for hire for c of inspection issued by the United States Coast Guard (attac activities other than the carrying or transporting of seven or mo of that vessel being used occasionally for dive, tour, or whale-w 15 percent or less of the total operating time logged for the imm	<i>h a copy)</i> . A vessel so bre persons for hire fo watching purposes. F mediately preceding a	hall not be deemed to be eng r commercial passenger fishin or purposes of this subdivision assessment year.	jaged o g purpo	r employe ses by rea
ı. ∐ - □	Instruction or research studies as an oceanographic resear Department of Homeland Security or Coast Guard, and att university, government agency, private foundation, or organiza	tach a contract, stat ation outlining the nat	ement, or agreement from a ure of research and time durat	recogi tion.	nized coll
3.	Taking and possession of fish or other living resource of the se	ea for commercial pur	poses.		
The vess	AND sel is engaged or employed <i>exclusively</i> in one or more of the fol	llowing activities:			
	CF number:	-			
2.	OR The applicant or organization is the owner of a vessel that is re	egistered by the Calif	ornia Department of Motor Vel	hicles.	
	Vessel name:	Port of documentation			
I. 🗌	The applicant or organization is the owner of a vessel that is d				
	$\neg$				
DDRESS		CITY		STATE	ZIP
	ION, PARTNERSHIP, DBA				
	L PPLICANT (LAST, FIRST, MIDDLE INITIAL)		TITLE		
			1111 F		
	(Make necessary corrections to the printed name and mailing address.)	Г			
	NAME AND MAILING ADDRESS				
affidavit i	ve the full benefit of the reduced assessment, affidavit with the Assessor by February 15. If the is filed between February 16 and August 1, 80% of ced assessment is available.		Santa Ana, CA 92702-1949 (714) 834-2772 www.ocassessor.gov		
To receiv	AFFIDAVIT FOR 4 PERCENT SMENT OF CERTAIN VESSELS	THEORNIA	Orange, CA 92868-4512 or P.O. Box 1949		
ASSES	AFFIDAVIT FOR 4 PERCENT		Orange, 0/102000 4012		

## **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."

