EF-576-E-R09-0521-34000224-1 BOE-576-E (P1) REV. 09 (05-21)

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

MARINE SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0740 FAX (916) 875-0735

https://assessor.saccounty.gov

SACRAMENTO COUNTY ASSESSOR

**CHRISTINA WYNN** 

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.)

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NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)				ASSESSOR'S PARCEL/ASSESSMENT NUMBER			
CORPORA	TION, PARTNERSHIP, DBA						
ADDRESS		CIT	Y		STATE	ZIP	
	Check and complete the following, as applicable:						
1.	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 registered by the California Department of Motor Vehicles.  CF number:						
	AND						
The ves	sel is engaged or employed <u>exclusively</u> in one or m	ore of the following	activities:				
3.	Taking and possession of fish or other living resour	ce of the sea for co	ommercial pur	poses.			
4.	Instruction or research studies as an oceanogra Department of Homeland Security or Coast Guard, a government agency, private foundation, or organiza	and attach a contra	ct, statement,	or agreement from a recogniz			
5.	Carrying or transporting seven or more people fo of inspection issued by the United States Coast G activities other than the carrying or transporting of s of that vessel being used occasionally for dive, tour 15 percent or less of the total operating time logged	uard <i>(attach a cop</i> even or more perse , or whale-watchin	y). A vessel slons for hire for g purposes. For	hall not be deemed to be end commercial passenger fishin or purposes of this subdivision	gaged o ig purpo	r employed ir ses by reasor	
6.	Was the vessel used for any other activity during the of days used in this activity.	preceding calenda	ar year?	es No If Yes, describe th	e activit	y and number	
If items	3 or 5 are checked, provide the Fish & Game Boat N	umber:					
		CERTIFICATIO	N				
I	certify (or declare) under penalty of perjury under the including any accompanying statements or docume	e laws of the State ents, is true, correc	of California that and complet	nat the foregoing and all informe to the best of my knowledge	mation h	nereon, elief.	
SIGNATUR	E OF APPLICANT	TI	TLE		DATE		
<u> </u>	Whom should we contact during	normal busines	no houre for	additional information?			
NAME	Wildin Silould we colliact during	j normai busines	ss ilouis ior	auditional information?			
E-MAIL AD	DRESS			DAYTIME	TELEPHO	NE	

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."



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