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

NAME AND MAILING ADDRESS

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.

(Make necessary corrections to the printed name and mailing address.)



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# Steve J. Bestolarides

Assessor-Recorder-County Clerk San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Telephone: (209) 468-2678 https://www.sjgov.org/department/assessor

L NAME OF APPLICANT <i>(LAST, FIRST, MIDDLE INITIAL)</i>		TITLE				
CORPORAT	ION, PARTNERSHIP, DBA					
ADDRESS		CITY		STATE	ZIP	
	Check and complete the follo	owing, as applicab	le:			
1.	The applicant or organization is the owner of a vessel that is docu Vessel name: Por OR	,				
2.	The applicant or organization is the owner of a vessel that is regis CF number:AND	stered by the Califo	ornia Department of Motor Vel	hicles.		
The vess	sel is engaged or employed exclusively in one or more of the follow	ving activities:				
3.	Taking and possession of fish or other living resource of the sea for	or commercial pur	poses.			
4.	Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United State 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 ir activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reasor 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	3 or 5 are checked, provide the Fish & Game Boat Number:					

## CERTIFICATION

I certify (or declare) under penalty of perjui including any accompanying statements	ry under the laws of the State of California that the for s or documents, is true, correct and complete to the b	regoing and all information hereon, lest of my knowledge and belief.	
SIGNATURE OF APPLICANT	TITLE	DATE	
Whom should we cont	tact during normal business hours for addition	al information?	
E-MAIL ADDRESS		DAYTIME TELEPHONE ( )	

#### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



## **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."

