EF-576-E-R09-0521-39000040-1 BOE-576-E (P1) REV. 09 (05-21)

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

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273

Steve J. Bestolarides

Telephone: (209) 468-2678 https://www.sjgov.org/department/assessor

Assessor-Recorder-County Clerk

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 A	L APPLICANT (LAST, FIRST, MIDDLE INITIAL)		ASSESSOR'S PARCEL/ASSESSMENT NUMBER		
CORPORA	TION, PARTNERSHIP, DBA				
ADDRESS		CITY		STATE	ZIP
_					
	Check and complete the fo	llowing, as applica	ble:		
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 more of the foll	lowing 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 government agency, private foundation, or organization outlining	contract, statement	, or agreement from a rec		
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 (attach a copy). 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.				
6.	Was the vessel used for any other activity during the preceding coordinates of days used in this activity.			be the activit	y and number ———
If items :	3 or 5 are checked, provide the Fish & Game Boat Number:				
	CERTIFIC	ATION			
I	certify (or declare) under penalty of perjury under the laws of the including any accompanying statements or documents, is true, o				
SIGNATUR	E OF APPLICANT	TITLE		DATE	
<u> </u>	Whom should we contest during a contest had	uninggo baura far	additional information		
NAME	Whom should we contact during normal bu	isiness nours tor	auditional Information	11 (
E-MAIL ADI	DRESS		DA	YTIME 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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