EF-576-E-R08-0515-54000651-1 BOE-576-E (P1) REV. 08 (05-15)

## **AFFIDAVIT FOR 4 PERCENT**



County Assessor/Clerk-Recorder 221 S. Mooney Blvd., Room 102-E

Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

Tara K. Freitas

## **ASSESSMENT OF CERTAIN VESSELS**

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.)	٦				
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L					
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)		TITLE			
CORPORATION, PARTNERSHIP, DBA					
ADDRESS	CITY		STATE	ZIP	
Check and complete the	e following, as applical	ble:			
1. The applicant or organization is the owner of a vessel that is	documented by the U	nited States Coast Guard.			
Vessel name:	Port of documentation	Port of documentation:			
OR	registered by the Calif	iarnia Danartmant of Matar Val	مامام		
2. The applicant or organization is the owner of a vessel that is CF number:	registered by the Calli	ornia Department of Motor Ver	iicies.		
AND					
The vessel is engaged or employed <i>exclusively</i> in one or more of the fo	_				
<ol> <li>Taking and possession of fish or other living resource of the s</li> </ol>	sea for commercial pu	rposes.			
<ol> <li>Instruction or research studies as an oceanographic research pepartment of Homeland Security or Coast Guard, and a university, government agency, private foundation, or organized</li> </ol>	attach a contract, sta	tement, or agreement from a	recogr		
5. Carrying or transporting seven or more people for hire for of inspection issued by the United States Coast Guard (atta activities other than the carrying or transporting of seven or m of that vessel being used occasionally for dive, tour, or whale 15 percent or less of the total operating time logged for the in	ch a copy). A vessel store persons for hire forwatching purposes.	shall not be deemed to be eng r commercial passenger fishing or purposes of this subdivision	aged of	r employed ir ses by reasor	
If items 3 or 5 are checked, provide the Fish & Game Boat Number: _					
CERTII	FICATION				
I certify (or declare) under penalty of perjury under the laws of the including any accompanying statements or documents, is tru	he State of California te, correct and comple	that the foregoing and all inforr te to the best of my knowledge	nation h	nereon, elief.	
SIGNATURE OF APPLICANT	TITLE		DATE		
Whom should we contact during normal	business hours for	additional information?			
NAME		· · · · · · · · · · · · · · · · ·			
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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."