EF-576-E-R07-0908-13000400-1 BOE-576-E (P1) REV. 07 (09-08)

20 ___ AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS

CHILD COUNTY

Imperial County Assessor 940 W. Main Street Suite 115 El Centro, CA 92243

Robert Menvielle

Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

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.

L NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) CORPORATION, PARTNERSHIP, DBA	TITLE	
ADDRESS	CITY	STATE ZIP
Check and c	omplete the following, as applicable:	
The applicant or organization is the owner of a vest Vessel name: OR	ssel that is documented by the Bureau of Cu Port of documentation:	ustoms.
2. The applicant or organization is the owner of a vest CF number: AND	ssel that is registered by the California Depa	artment of Motor Vehicles.
The vessel is engaged or employed exclusively in one or m	, and a second s	
3. Taking and possession of fish or other living resou	irce of the sea for commercial purposes.	
4. Instruction or research studies as an oceanogram Department of Transportation or Coast Guard, ar government agency, private foundation, or organized	nd attach a contract, statement, or agreeme	ent from a recognized college, university,
5. Carrying or transporting seven or more people for of inspection issued by the United States Coast Coactivities other than the carrying or transporting of of that vessel being used occasionally for dive, to 15 percent or less of the total operating time logger	Guard (attach a copy). A vessel shall not be seven or more persons for hire for commerci ur, or whale-watching purposes. For purpose	e deemed to be engaged or employed in ial passenger fishing purposes by reason is of this subdivision, occasionally means
If items 3 or 5 are checked, provide the Fish & Game Boat N	Number:	
CERTIFICATION		
I certify (or declare) under penalty of perjury under the including any accompanying statements or docum	ne laws of the State of California that the fore nents, is true, correct and complete to the be	egoing and all information hereon, est of my knowledge and belief.
SIGNATURE OF APPLICANT	TITLE	DATE
	ng normal business hours for additiona	al information?
NAME		
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."



