EF-576-E-R08-0515-50000307-1 BOE-576-E (P1) REV. 08 (05-15)

## 20 \_\_\_ AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS

Stanislaus

County

Striving to be the Best

Stanislaus County Assessor 1010 Tenth Street, Suite 2400

Don H. Gaekle

Modesto, CA 95354-0863 Phone: (209) 525-6461 • Fax: (209) 525-6586 www.stancounty.com/assessor

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.)

L NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) TITLE	<b>A</b>
CORPORATION, PARTNERSHIP, DBA	
ADDRESS CITY	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 Guardina (Complete the following).	ard.
Vessel name: OR  Port of documentation:	
2. The applicant or organization is the owner of a vessel that is registered by the California Department of MCF number:  AND	1otor Vehicles.
The vessel is engaged or employed <i>exclusively</i> in one or more of the following activities:  3. Taking and possession of fish or other living resource of the sea for commercial purposes.	
4. Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement university, government agency, private foundation, or organization outlining the nature of research and time	t from a recognized college,
5. Carrying or transporting seven or more people for hire for commercial passenger fishing purposes, at of inspection issued by the United States Coast Guard (attach a copy). A vessel shall not be deemed to activities other than the carrying or transporting of seven or more persons for hire for commercial passeng of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this sul 15 percent or less of the total operating time logged for the immediately preceding assessment year.	be engaged or employed in er fishing purposes by reason
If items 3 or 5 are checked, provide the Fish & Game Boat Number:	
CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and including any accompanying statements or documents, is true, correct and complete to the best of my kn	
SIGNATURE OF APPLICANT  TITLE	DATE
Whom should we contact during normal business hours for additional 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."



