EF-576-D-R16-0513-13000321-1 BOE-576-D (P1) REV. 16 (05-13)

## **VESSEL PROPERTY STATEMENT**

A COLLEGE OF THE COLL

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

**Robert Menvielle** 

El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_\_\_.

PURCHASE PRICE PURCHASE DATE  ADDRESS (city, county, state, zip code)	FILE RETURN BY:			
VESSEL NAME  HABITUAL LOCATION OF VESSEL  SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR VESSEL MANUFACTURER  VESSEL MANUFACTURER  VESSEL MANUFACTURER  HIN  LENGTH  BEAM  DRAFT  VESSEL VEAR  HIN  LENGTH  BEAM  DRAFT  VESSEL VEAR  HIN  LENGTH  BEAM  DRAFT  VESSEL FIRST MOVED TO COUNTY  ENGINE MANUFACTURER  I NUMBER OF ENGINES  ENGINE HP EACH  ENGINE HP EACH  ENGINE YEAR  LAST COUNTY ASSESSED AND TAXES PAID  DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION  With Engine  WITH Trailer  PURCHASE CRIV, county, state, zip code)  2. SALE INFORMATION  WITH Engine  WITH Trailer  SOLD TO  SALE PRICE  SALE DATE  4. POWER BOAT TYPE  SEAD TYPE/RIG  SEMOVAL INFORMATION  Vessel permanently rentoved from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  SEAD ATTERIAL SEAD TYPE/RIG  SEAD ATTERIAL SEAD TYPE/RIG  SEAD ATTERIAL SEAD TYPE/RIG  GENOVAL DATE  4. POWER BOAT TYPE  SEAD ATTERIAL SEAD TYPE/RIG  GENOVAL DATE  ADDRESS MOVED TO (city, county, state, zip code)  APOWER BOAT TYPE  SECTION SEAD TYPE/RIG  GENOVAL DATE  TRAVELY  APOWER BOAT TYPE/RIG  GENOVAL DATE  TRAVELY  SECTION SEAD TYPE/RIG  GENOVAL DATE  APOWER BOAT TYPE/RIG  GENOVAL DATE  TRAVELY  SCHOOL TYPE  SECTION SEAD TYPE/RIG  GENOVAL DATE  TRAVELY  TITIMIZE  SCHOOL TYPE  TRAVELY  TITIMIZE  SCHOOL TYPE  SCHOOL TYPE  SCHOOL TYPE  TRAVELY  TO THE TRAVELY  SCHOOL TYPE  SCHOOL TYPE  SCHOOL TYPE  TO THE TRAVELY  SCHOOL TYPE  SCHOOL TYPE  TO THE TRAVELY  SCHOOL TYPE  TO THE THE THE THE TIME PILL THE LAST CALENDAR TYPE  TO THE THE THE THE TO THE TENDER TO THE TYPE  TO THE TYPE  TO THE THE THE THE TENDER TO THE	(Make necessary corrections to the printed I	name and mailing address)	1	FOR ASSESSOR'S USE ONLY
VESSEL NAME  HABITUAL LOCATION OF VESSEL  SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR VESSEL MANUFACTURER  VESSEL MANUFACTURER  VESSEL MANUFACTURER  HIN  LENGTH  BEAM  DRAFT  VESSEL VEAR  HIN  LENGTH  BEAM  DRAFT  VESSEL VEAR  HIN  LENGTH  BEAM  DRAFT  VESSEL FIRST MOVED TO COUNTY  ENGINE MANUFACTURER  I NUMBER OF ENGINES  ENGINE HP EACH  ENGINE HP EACH  ENGINE YEAR  LAST COUNTY ASSESSED AND TAXES PAID  DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION  With Engine  WITH Trailer  PURCHASE CRIV, county, state, zip code)  2. SALE INFORMATION  WITH Engine  WITH Trailer  SOLD TO  SALE PRICE  SALE DATE  4. POWER BOAT TYPE  SEAD TYPE/RIG  SEMOVAL INFORMATION  Vessel permanently rentoved from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  SEAD ATTERIAL SEAD TYPE/RIG  SEAD ATTERIAL SEAD TYPE/RIG  SEAD ATTERIAL SEAD TYPE/RIG  GENOVAL DATE  4. POWER BOAT TYPE  SEAD ATTERIAL SEAD TYPE/RIG  GENOVAL DATE  ADDRESS MOVED TO (city, county, state, zip code)  APOWER BOAT TYPE  SECTION SEAD TYPE/RIG  GENOVAL DATE  TRAVELY  APOWER BOAT TYPE/RIG  GENOVAL DATE  TRAVELY  SECTION SEAD TYPE/RIG  GENOVAL DATE  APOWER BOAT TYPE/RIG  GENOVAL DATE  TRAVELY  SCHOOL TYPE  SECTION SEAD TYPE/RIG  GENOVAL DATE  TRAVELY  TITIMIZE  SCHOOL TYPE  TRAVELY  TITIMIZE  SCHOOL TYPE  SCHOOL TYPE  SCHOOL TYPE  TRAVELY  TO THE TRAVELY  SCHOOL TYPE  SCHOOL TYPE  SCHOOL TYPE  TO THE TRAVELY  SCHOOL TYPE  SCHOOL TYPE  TO THE TRAVELY  SCHOOL TYPE  TO THE THE THE THE TIME PILL THE LAST CALENDAR TYPE  TO THE THE THE THE TO THE TENDER TO THE TYPE  TO THE TYPE  TO THE THE THE THE TENDER TO THE				
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SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR  VESSEL MODEL  DRAFT  VESSEL FIRST MOVED TO COUNTY  AND TABLE  ENGINE HAP EACH  ENGINE YEAR  DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION  WITH Engine  PURCHASE PRICE  PURCHASE PRICE  PURCHASE DATE  ADDRESS (city, county, state, zip code)  2. SALE INFORMATION  WITH Engine  WITH Trailer  SOLD TO  SALE PRICE  SALE DATE  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION  ADDRESS MOVED TO (city, county, state, zip code)  REMOVAL DATE  4. POWER BOAT TYPE  Sedan Cruiser  FIR Soproffisher  Sedan Cruiser  FIR Soproffisher  Bass Boat  Catboat  FIR Soproffisher  Bass Boat  Catboat  Houseboat  Houseboat  Houseboat  Center Console  Houseboat  Center Console  Houseboat  Center Console  Houseboat  Trawler  Cuddy  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	VESSEL NAME		CF NUMBER/VESS	SEL REGISTRATION NUMBER
VESSEL MANUFACTURER  VESSEL MANUFACTURER  VESSEL DISPLACEMENT  VESSEL DISPLACEMENT  VESSEL DISPLACEMENT  VESSEL DISPLACEMENT  REGINE MANUFACTURER  NUMBER OF ENGINES  REGINE HP EACH  ENGINE YEAR  PURCHASE SESSED AND TAXES PAID  DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION  With Engine  PURCHASE PRICE  PURCHASE PRICE  PURCHASE DATE  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION  Vessel permanently removed from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser  FIR Sonotyfisher  Sedan Cruiser  Ski Boat  FIR Sonotyfisher  Sedan Cruiser  S	HABITUAL LOCATION OF VESSEL	71.5	SLIP NUMBER	TELEPHONE NUMBER
HIN LENGTH BEAM DRAFT  VESSEL DISPLACEMENT GROSS TONS NET TONS (Coast Guard documented)  ENGINE MANUFACTURER NUMBER OF ENGINES ENGINE HP EACH ENGINE YEAR  LAST COUNTY ASSESSED AND TAXES PAID DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION With Engine With Trailer  PURCHASE DATE  ADDRESS (city, county, state, zip code)  2. SALE INFORMATION With Engine With Trailer  SOLD TO SALE PRICE SALE DATE  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION Vessel permanently removed from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE Sedan Cruiser State, zip code)  4. POWER BOAT TYPE Sedan Cruiser State State State State Catamaran  F/B Spontfisher Bass Boat Cutter  Houseboat Center Console Schooner  Houseboat Center Other: Schooner  Houseboat Center Console Houseboat  Houseboat Houseboat  HOUSENERS SEED MUST BE COMPLETED AND SIGNED	SECTION II: COMPLETE IF FIRST TIME FIL	ING OR IF ANY CHANGE WIT	THIN THE LAST CALENDAR YE	EAR
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ENGINE MANUFACTURER  LAST COUNTY ASSESSED AND TAXES PAID  DATE VESSEL FIRST MOVED TO COUNTY  1. PURCHASE INFORMATION  PURCHASE D FROM  ADDRESS (city, county, state, zip code)  2. SALE INFORMATION  SOLD TO  SALE PRICE  SALE PRICE  SALE DATE  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION  Vessel permanently removed from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser  F/B Convertible  Jet Ski  Jet Ski  Catboat  Catamaran  F/B Convertible  Jet Ski  Inflatable  Motor Yacht  Inflatable  Motor Yacht  Inflatable  Schooner  Trawler  Inflatable  Schooner  Sloop  Trimaran  Yawl  Other:  Trimaran  Yawl  Other:  TITIMATE  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	HIN	LENGTH	BEAM	DRAFT
LAST COUNTY ASSESSED AND TAXES PAID  1. PURCHASE INFORMATION   with Engine   with Trailer  PURCHASE PRICE   PURCHASE DATE  ADDRESS (city, county, state, zip code)  2. SALE INFORMATION   with Engine   with Trailer  SOLD TO   SALE PRICE   SALE DATE  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION   Vessel permanently removed from county  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE   5. SAILBOAT TYPE/RIG     Sedan Cruiser   Ski Boat   Catboat     F/B Convertible   Jet Ski   Catboat     F/B Sportfisher   Bass Boat   Cutter     Houseboat   Center Console   Schooner     Houseboat   City, county   Center Console     Motor Yacht   Inflatable   Schooner     Trawler   Other:   Sloop     Runabout   Sale Vessel Permanently removed from county    THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	VESSEL DISPLACEMENT	GROSS TO	NS NET TONS (Coast (	Guard documented)
1. PURCHASE INFORMATION	ENGINE MANUFACTURER	NUMBER O	F ENGINES ENGINE HP EACH	ENGINE YEAR
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SOLD TO  ADDRESS (city, county, state, zip code)  3. REMOVAL INFORMATION  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser  F/B Convertible  F/B Sportfisher  Bass Boat  F/B Sportfisher  Houseboat  Motor Yacht  Inflatable  Trawler  Other:  Trawler  Cuddy  SALE PRICE  SALE DATE  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	ADDRESS (city, county, state, zip code)		V	
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3. REMOVAL INFORMATION  ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser  F/B Convertible  Jet Ski  F/B Sportfisher  Bass Boat  Cutter  Houseboat  Motor Yacht  Inflatable  Trawler  REMOVAL DATE  5. SAILBOAT TYPE/RIG  Catamaran  Catboat  Cutter  Ketch  Schooner  Schooner  Schooner  Sloop  Trimaran  Pawl  Other:  Trimaran  Sowrider  Cuddy  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	SOLD TO			SALE DATE
ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser Ski Boat Style Catamaran Catamaran Catamaran Cataboat Catboat Catboat Cutter Cutter Houseboat Schooner	ADDRESS (city, county, state, zip code)			
ADDRESS MOVED TO (city, county, state, zip code)  4. POWER BOAT TYPE  Sedan Cruiser Ski Boat Style Catamaran Catamaran Catamaran Cataboat Catboat Catboat Cutter Cutter Houseboat Schooner	3. REMOVAL INFORMATION	Vessel permanenti	v removed from county	
Sedan Cruiser   Ski Boat   Catamaran   Ski Boat   Catboat   Catboat   Catboat   Catboat   Catboat   Cutter   Catboat   Cutter   Cutter   Center Console   Ketch   Motor Yacht   Inflatable   Schooner   Sloop   Trawler   Other:   Sloop   Trimaran   Sowrider   Yawl   Other:   Other:   Cuddy   Other:   Cuddy	ADDRESS MOVED TO (city, county, state, zip code)			REMOVAL DATE
☐ F/B Convertible         ☐ Jet Ski         ☐ Catboat           ☐ F/B Sportfisher         ☐ Bass Boat         ☐ Cutter           ☐ Houseboat         ☐ Center Console         ☐ Ketch           ☐ Motor Yacht         ☐ Inflatable         ☐ Schooner           ☐ Trawler         ☐ Other:         ☐ Sloop           ☐ Runabout         ☐ Trimaran           ☐ Bowrider         ☐ Yawl           ☐ Cuddy         ☐ Other:    THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	4. POWER BOAT TYPE		5. SAILBOA	T TYPE/RIG
☐ F/B Sportfisher         ☐ Bass Boat         ☐ Cutter           ☐ Houseboat         ☐ Center Console         ☐ Ketch           ☐ Motor Yacht         ☐ Inflatable         ☐ Schooner           ☐ Trawler         ☐ Other:         ☐ Sloop           ☐ Runabout         ☐ Trimaran           ☐ Bowrider         ☐ Yawl           ☐ Cuddy         ☐ Other:    THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	<ul><li>Sedan Cruiser</li></ul>	☐ Ski Boat	☐ Catam	aran
			☐ Catboa	at
	☐ F/B Sportfisher	<ul><li>Bass Boat</li></ul>	☐ Cutter	
☐ Trawler         ☐ Other:         ☐ Sloop           ☐ Runabout         ☐ Trimaran           ☐ Bowrider         ☐ Yawl           ☐ Cuddy         ☐ Other:    **THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	☐ Houseboat	<ul><li>Center Console</li></ul>	☐ Ketch	
☐ Trawler         ☐ Other:         ☐ Sloop           ☐ Runabout         ☐ Trimaran           ☐ Bowrider         ☐ Yawl           ☐ Cuddy         ☐ Other:    **THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED				ner
Runabout Trimaran Bowrider Cuddy  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED		Other:		
Bowrider Cuddy THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED	<u> </u>	<del></del>		an
Cuddy  THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED			_	
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THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



6. HULL TYPE  Cathedral Deep Vee Displacement Flat Bottom Round Bottom Semi Vee Tunnel Hull Other:	7. HULL MATERIAL  Aluminum Cement Fiberglass Fiberglass Composite Fiberglass/Wood Plywood Planked Wood Steel Other:	8. CONDITION WHEN PURCHASED  New/Bristol Above Average Average Good Fair Poor		
9. CURRENT VESSEL CONDITION  New/Bristol Above Average Average Good Fair Poor	10. INTENDED USE  Pleasure Commercial Fishing Oceanographic Research Commercial Passenger Fishing Principal place of residence Other:	11. PROPULSION  Auxiliary and Sail Hand/Oar Propelled Inboard Jet Inboard/Outboard Outboard Sail Only Vee drive Other;		
12. ENGINE FUEL	☐ Diesel ☐ Gas	Electric		
SECTION III: LOSS - Explain exact nature of loss and include all supporting documentation, i.e., accident report, police report, Coast Guard report or insurance report. Note: If repossessed, include a copy of the original repossession notification from the lending institution.				
JAMELE!				
ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR VESSEL.  IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.				
OWNERSHIP TYPE (🗹)  DECLARATION BY ASSESSEE				
Proprietorship				
Corporation Other Other  I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20				
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	D	ATE		
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE		
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER		
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER T	TLE		
EMAIL ADDRESS	, ,			

THIS STATEMENT IS SUBJECT TO AUDIT \*AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.



## **OFFICIAL REQUEST**

A report on BOE-576-D is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1. Failure to file it on time will compel the Assessor to estimate the value of your property from other information in the assessor's possession and add a penalty of 10 percent as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement. In all instances, you must return the original BOE-576-D.

## **GENERAL INSTRUCTIONS**

ADDRESS BLOCK: Make necessary changes to assessee, mailing address, and enter all information that is applicable to your particular vessel.

- 1. PURCHASE INFORMATION: Enter the total original cost of the vessel as purchased. Include sales tax and all other relevant costs. If the vessel exceeds 27 feet in length a copy of your purchase agreement or invoice is required to be submitted with this statement.
- 9. CURRENT VESSEL CONDITION: Using the information below, check the line that reflects the condition of your vessel:
- **NEW/BRISTOL:** is a vessel that is new or is maintained in mint or a fashion usually better than factory new loaded with extras. Turnkey, no commissioning necessary.
- ABOVE AVERAGE: Has had above average care and is equipped with extra electrical and electronic gear. A well-found vessel ready to go.
- AVERAGE: Clean, ready for sale. Attractive inside and out, normally equipped. Mechanically sound, mid-time on mechanicals, and little or no additional work.
- GOOD: Mechanically sound, requiring some interior and exterior cosmetic work. Some mechanicals on the down side of life expectancy.
- FAIR: Cosmetics still show noticeable areas of wear and fading after cleanup. Mechanically sound but definitely on the down side of life. May require substantial yard work.
- POOR: Vessel needs significant amount of structural yard repair. Most mechanicals, electronics, need overhaul or replacement. Cosmetics almost not restorable. Cost of repairs and restoration may exceed market value of the vessel.
- 10. INTENDED USE COMMERCIAL FISHING, OCEANOGRAPHIC RESEARCH OR COMMERCIAL PASSENGER FISHING: A vessel may be eligible for a special 4 percent assessment under the provisions of Code section 227 if the boat is engaged exclusively:
- In the taking and possession of fish or other living resource of the sea for commercial purposes.
- In instruction or research studies as an oceanographic research vessel.
- In carrying or transporting seven (7) or more people for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

If, in your opinion, the vessel meets the above criteria, obtain the BOE-576-E, Affidavit for 4 Percent Assessment of Certain Vessels, from the Assessor and file on or before February 15.

10. INTENDED USE - OTHER: If you file a Business Property Statement, or if this vessel is used in connection with any business, trade, or profession located within this County, enter the name and address of the business.

VESSEL EQUIPMENT LEASED, ADDED or RETIRED: If you lease equipment in connection with this vessel's operation, attach a schedule listing the name and address of the owner and description of the leased property cost if purchased, and annual rent. If you have added or retired equipment from date of acquisition of vessel to last day in December, last year, attach a schedule listing the description of equipment, the date added or retired, and the added or retired equipment's cost. Explain any major overhaul of the vessel, its engine, or other equipment.

**DECLARATION BY ASSESSEE:** The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by Code section 463 for failure to file is applicable to unsigned property statements.

**VETERANS EXEMPTION:** To file a Claim for Veterans' Exemption on the declared vessel, obtain BOE-261 from the Assessor. The exemption claim must be filed on or before February 15. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at \$5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at \$10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of \$10,000.

**HOMEOWNERS EXEMPTION:** If the declared vessel is your principal place of residence, and you have not previously filed a Claim for Homeowners' Property Tax Exemption stating this fact, obtain BOE-266 from the Assessor. The exemption claim must be filed on or before February 15.

**ARMED FORCES MEMBERS EXEMPTION:** If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing BOE-261-D, Servicemembers Civil Relief Act Declaration. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**OVER 50 NET TONS EXEMPTION:** If your vessel is over 50 net tons burden, certified and engaged in the transportation of freight or passengers, complete the form and send with a copy of the vessel document and the U.S. Coast Guard or SOLAS certificate.



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