EF-576-E-R09-0521-24000082-1

BOE-576-E (P1) REV. 09 (05-21)

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



MATT H. MAY, ASSESSOR 2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

MERCED COUNTY

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 A	PPLICANT (LAST, FIRST, MIDDLE INITIAL)			ASSESSOR'S PARCEL/ASS	ESSMENT NU	JMBER
CORPORAT	ION, PARTNERSHIP, DBA					
ADDRESS		CI	TY		3	STATE ZIP
Check and complete the following, as applicable:						
1.	The applicant or organization is the overview of the applicant or organization	Port of	f documentation			alos
2.	The applicant or organization is the ov CF number: AND	ner or a vesser that is registere	ed by the Califol	rnia Department of M	lotor venic	cies.
The vess	el is engaged or empl <mark>oy</mark> ed <u>exclusivel</u>	in one or more of the following	g activi <mark>tie</mark> s:			
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 by United State Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement from a recognized college, university government agency, private foundation, or organization outlining the nature of research and time duration.					
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 active of days used in this activity.	ity during the preceding calend	dar year? 🗌 Ye	es 🗌 No If Yes, des	cribe the a	activity and numbe
If items 3	or 5 are checked, provide the Fish & 0	Same Boat Number:				
		CERTIFICATIO	NC			
10	certify (or declare) under penalty of perj including any accompanying statemer					
SIGNATURE	OF APPLICANT	Т	TITLE		D/	ATE
Whom should we contact during normal business hours for additional information?						
NAME						
E-MAIL ADD	RESS				DAYTIME TE	LEPHONE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



BOE-576-E (P2) REV. 09 (05-21)

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."





EF-576-E-R09-0521-2400008