EF-576-E-R09-0521-39000133-1 BOE-576-E (P1) REV. 09 (05-21)

20 ___ AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS



San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemption Section: (209) 468-2647 www.sjgov.org/assessor_recorder

Assessor-Recorder-County Clerk

Steve J. Bestolarides

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.)

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NAME OF APPLICANT (LAST,	FIRST, MIDDLE INITIAL)		ASSESSOR'S PARCEL/ASSESSMENT	NUMBER
CORPORATION, PARTNERSH		\bigcirc \bot	0/	
ADDRESS		CITY		STATE ZIP
Check and complete the following, as applicable:				
Vessel name	nt or organization is the owner of a vesse: d Vessel Number	sel that is documented by the U Port of documentation		
2. The applicar CF number:	nt or organization is the owner of a vess	sel that is registered by the Cali	fornia Department of Motor Ve	hicles.
AND				•
The vessel is engaged or employed <u>exclusively</u> in one or more of the following activities:				
3. Taking and possession of fish or other living resource of the sea for commercial purposes.				
Department	or rese <mark>arch studie</mark> s as an oceanogra of Homeland Security or Coast Guard, a gency, private foundation, or organiza	and attach a contract, statement	r, or agreement from a recogniz	
 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. Was the vessel used for any other activity during the preceding calendar year? Yes No If Yes, describe the activity and number of days used in this activity. 				
If itoms 2 or 5 are sho	akad provide the Eigh & Came Boot N	lumbor		
If items 3 or 5 are checked, provide the Fish & Game Boat Number:				
CERTIFICATION				
	elare) under penalty of perjury under the Sy accompanying statements or docume			
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



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."



