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

NAME AND MAILING ADDRESS



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.

(Make necessary corrections to the printed name and mailing address.)

NAME OF A	L PPLICANT <i>(LAST, FIRST, MIDDLE INITIAL)</i>		TITLE		
CORPORA	ION, PARTNERSHIP, DBA				
ADDRESS		CITY		STATE	ZIP
	Check and complete the fol	lowing, as applicat	ble:		
1.	The applicant or organization is the owner of a vessel that is doc	umented by the Ur	nited States Coast Guard.		
	Vessel name: Po	ort of documentation	on:		
	OR				
2.	The applicant or organization is the owner of a vessel that is reg CF number:	istered by the Calif	ornia Department of Motor Vel	nicles.	
	AND				
The ves	el is engaged or employed exclusively in one or more of the follo	wing activities:			
3.	Taking and possession of fish or other living resource of the sea	for commercial pu	rposes.		
4.	Instruction or research studies as an oceanographic research Department of Homeland Security or Coast Guard, and attac university, government agency, private foundation, or organization	ch a contract, stat	tement, or agreement from a	recogr	

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.

If items 3 or 5 are checked, provide the Fish & Game Boat Number:

## CERTIFICATION

including any accompanying statement IGNATURE OF APPLICANT	TITLE	DATE
•		
whom should we con	tact during normal business hours for additiona	
VAME 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."

