EF-576-D-R17-0518-55000342-1 BOE-576-D (P1) REV. 17 (05-18)

## **VESSEL PROPERTY STATEMENT** Declaration of costs and other related property

information as of 12:01 a.m., January 1, 20\_\_\_\_.

**Tuolumne County Assessor-Recorder** 

2 South Green Street, Third Floor

Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674

**Kaenan Whitman** 

Email: assessor@tuolumnecounty.ca.gov

FILE RETURN BY:	· · · · · · · · · · · · · · · · · · ·					
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)				FOR ASSESSOR'S USE ONLY		
L		٦				
SECTION I: MUST BE COMPLE	TED ANNUALLY					
VESSEL NAME		CF NUMBER/VESSEL REGISTRATION NUMBER				
HABITUAL LOCATION OF VESSEL		SLIP NUMBEI	₹	relephone number		
SECTION II: COMPLETE IF FIR	ST TIME FILING OR IF ANY CH	ANGE WITHIN THE LAS	T CALENDA	R YEAR		
VESSEL MANUFACTURER		VESSEL MODEL		\	VESSEL YEAR	
HIN		LENGTH	BEAM	1	DRAFT	
VESSEL DISPLACEMENT		GROSS TONS	NET TONS (C	TONS (Coast Guard documented)		
ENGINE MANUFACTURER	ENGINE MODEL	NUMBER OF ENGINES	ENGINE HP E	NGINE HP EACH ENGINE YE		
LAST COUNTY ASSESSED AND TAXE	ES PAID			DATE VESSEL FIRS	ST MOVED TO COUNTY	
1. PURCHASE INFORMATION	☐ with Eng	ine  uith	Trailer			
PURCHASED FROM				PURCHASE PRICE PURCHASE DATI		
ADDRESS (city, county, state, zip code	)		l			
2. SALE INFORMATION	☐ with Eng	ine  uith	Trailer			
SOLD TO				SALE PRICE SALE DATE		
ADDRESS (city, county, state, zip code	)		'		'	
3. REMOVAL INFORMATION	☐ Vessel p	ermanently removed fro	m county			
ADDRESS MOVED TO (city, county, sta		,	,		REMOVAL DATE	
4. POWER BOAT TYPE				BOAT TYPE/RIG	-	
<ul> <li>Sedan Cruiser</li> <li>F/B Convertible</li> <li>F/B Sportfisher</li> <li>Houseboat</li> <li>Motor Yacht</li> <li>Trawler</li> <li>Runabout</li> <li>Bowrider</li> <li>Cuddy</li> </ul>	☐ Ski Boat ☐ Jet Ski ☐ Bass Boat ☐ Center Cor ☐ Inflatable ☐ Other:		Ca   Cu   Ke   So   Slo   Tri   Ya	ntamaran ntboat ntter otch hooner oop maran wl her:		

THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED FOR VESSEL EQUIPMENT LEASED, ADDED, OR RETIRED SEE INSTRUCTIONS

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	10. INTENDED USE  ☐ Pleasure	11. PROPULSION  Auxiliary and Sail				
☐ Above Average ☐ Average ☐ Good ☐ Fair ☐ Poor	<ul> <li>☐ Commercial Fishing</li> <li>☐ Oceanographic Research</li> <li>☐ Commercial Passenger Fishing</li> <li>☐ Principal place of residence</li> <li>☐ Other:</li> </ul>	☐ 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.						
ADDITIONS/MODIFICATIONS - Explain any additional modifications to the vessel since purchase, i.e., extension, railing, upper deck or cabin, canopy, flybridge, interior, or cabinetry.						
	ADDITIONAL INFORMATION YOU FEEL WOULD APTYPE IS LLC, PLEASE ATTACH A LIST OF MEMB					
<u> </u>	DECLARATION BY ASSESSEE  Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.					
Other including accompanying st and complete and include	penalty of perjury under the laws of the State of Califo chedules, statements or other attachments, and to the s all property required to be reported which is owned erson named as the assessee in this statement at 12	best of my knowledge and belief it is true, correct, I, claimed, possessed, controlled, or managed by				
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE				
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printe	TITLE					
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NUMBER					
PREPARER'S NAME AND ADDRESS (typed or printed)	TITLE					
EMAIL ADDRESS	, ,					

\* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

THIS STATEMENT IS SUBJECT TO AUDIT



BOE-576-D (P3) REV. 17 (05-18)

## **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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