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

NAME AND MAILING ADDRESS



SUSAN M. RANOCHAK MENDOCINO COUNTY ASSESSOR 501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 463-4315 Fax: (707) 463-6597

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.)

	Г			
	I			
NAME OF APPLICANT <i>(LAST, FIRST, MIDDLE INITIAL)</i>		TITLE		
CORPORATION, PARTNERSHIP, DBA				
ADDRESS	CITY		STATE	ZIP
Check and comp	lete the following, as app	licable:		
1. The applicant or organization is the owner of a vessel	that is documented by the	e United States Coast G	uard.	
Vessel name:	Port of documen	tation:		
OR				
2. The applicant or organization is the owner of a vessel CF number:	that is registered by the 0	California Department of	Motor Vehicles.	
AND				
The vessel is engaged or employed exclusively in one or more	of the following activities:			
Taking and possession of fish or other living resource of the sea for commercial purposes.				
4. Instruction or research studies as an oceanographi Department of Homeland Security or Coast Guard, university, government agency, private foundation, or	, and attach a contract,	statement, or agreement	nt from a recogi	
5. Carrying or transporting seven or more people for h of inspection issued by the United States Coast Guar activities other than the carrying or transporting of seve of that vessel being used occasionally for dive, tour, or 15 percent or less of the total operating time logged for	rd <i>(attach a copy)</i> . A vess en or more persons for hir r whale-watching purpose	sel shall not be deemed re for commercial passen es. For purposes of this s	to be engaged o ger fishing purpo	r employed in ses by reason
If items 3 or 5 are checked, provide the Fish & Game Boat Num	iber:			
	CERTIFICATION			
I certify (or declare) under penalty of perjury under the la	ws of the State of Californ	nia that the foregoing and	d all information l	nereon.

including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. SIGNATURE OF APPLICANT DATE TITLE Whom should we contact during normal business hours for additional information? NAME

E-MAIL ADDRESS

Þ

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."

