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

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.)

KATRINA BARTOLOMIE, Mendocino County Assessor 501 Low Gap Rd., Room 1020 Ukiah, CA 95482 Phone (707) 234-6815 Fax (707) 463-6597

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NAN	ME OF A	PPLICANT (LAST, FIRST, MIDDLE INITIAL)	ASSESSOR'S PARCEL/ASSESSMENT NUMBER					
COF	RPORAT	TION, PARTNERSHIP, DBA						
ADD	DRESS			CITY		STATE	ZIP	
_		Check and compl	lete the follo	wing, as applicab	ole:		<u> </u>	
1.	The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.  Vessel name: Port of documentation:							
		Documented Vessel Number						
		OR						
2.		The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.  CF number:						
	AND							
The	e vess	sel is engaged or employed <u>exclusively</u> in one or more	of the follow	ving activities:				
3.		Taking and possession of fish or other living resource of	of the sea fo	r commercial pur	poses.			
4.		Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United States 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 activity during the pre of days used in this activity.	eceding cale	endar year?	Yes 🗌 No If Yes, desc	cribe the activit	y and number	
If it	ems 3	or 5 are checked, provide the Fish & Game Boat Numl	ber:					
		C	CERTIFICA	TION				
	1	certify (or declare) under penalty of perjury under the lav including any accompanying statements or documents						
SIGI	NATURI	E OF APPLICANT		TITLE		DATE		
		Whom should we contact during n	ormal busi	noon houre for	additional informati	on?		
NAM	ЛЕ	Whom should we contact during no	OTTITAL DUSI	iless ilours ior	מעטונוטוומו ווווטוווזמנו	UII f		
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E-M	AIL ADE	DRESS				DAYTIME TELEPHO	NE	
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## **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,

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."