OFFICE OF THE ASSESSOR-RECORDER
SAN FRANCISCO

PHIL TING
ASSESSOR-RECORDER

Attention
VESSEL OWNERS!

You may be eligible for a ***reduced*** assessment on your documented vessel

To receive a **96% reduced assessment**, you must file an *Affidavit of 4% Assessment of Certain Vessels* (Form BOE 576-E) with the Assessor by **February 15th.**

80% of the reduced assessment is available if you file between **February 16th and August 1st.**

To qualify, your vessel must be engaged exclusively:

- **in the taking of fish or other living resource of the sea for commercial purposes - must provide copies of catch landing slips in order to verify qualification**
- **in carrying or transporting seven or more people for hire for commercial passenger fishing purposes - must provide current USCG Certificate of Inspection.**
- **in instruction or research studies as an oceanographic research vessel – must provide contract, statement or agreement from recognized college, governmental agency, private foundation or organization outlining nature of research and time duration.**

The 4% Assessment of Certain Vessels is not automatic and the exemption is allowed only if appropriate forms are filed on a timely basis.

The Assessor has no authority to overrule the due dates of an affidavit. The law does not allow the Assessor to extend the filing deadline as indicated above to qualify for either the 4% assessment or the reduced assessment.

Section 260 provides that if any person claiming any exemption fails to comply with the procedural requirements, the person waives the exemption. A claimant is responsible for the filing of the affidavit and this responsibility is not negated simply because the claimant does not receive the form from the Assessor.

It is not the Assessor's responsibility to notify all vessel owners who might qualify for the 4% assessment.

Please call the San Francisco Assessor-Recorder
Marine Division at (415) 554-5531 to request a form.

San Francisco Assessor-Recorder
Marine Division
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San Francisco, CA 94103

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