BOE-576-D (P1) REV. 18 (05-20)

VESSEL PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 2025.

COUNTY OF SIERRA
LAURA A MARSHALL, ASSESSOR
P.O. BOX 8
DOWNIEVILLE, CA 95936
(530) 289 3283

FILE RETURN BY: April 1, 2025

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

SECTION I: MUST BE COMPLETED ANNUALLY

VESSEL NAME	CF NUMBER/VESSEL REGISTRATION NUMBER	
HABITUAL LOCATION OF VESSEL	SLIP NUMBER	TELEPHONE NUMBER ( )

SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR

VESSEL MANUFACTURER	VESSEL MODEL		VESSEL YEAR
HIN	LENGTH	BEAM	DRAFT
VESSEL DISPLACEMENT	GROSS TONS	NET TONS (Coast Guard documented)	

ENGINE MANUFACTURER	ENGINE MODEL	NUMBER OF ENGINES	ENGINE HP EACH	ENGINE YEAR

LAST COUNTY VESSEL ASSESSED AND TAXES PAID	DATE VESSEL FIRST MOVED TO THIS COUNTY

1. PURCHASE INFORMATION

☐ with Engine ☐ with Trailer

PURCHASED FROM	PURCHASE PRICE	PURCHASE DATE
ADDRESS (city, county, state, zip code)		

2. SALE INFORMATION

☐ with Engine ☐ with Trailer

SOLD TO	SALE PRICE	SALE DATE
ADDRESS (city, county, state, zip code)		

3. REMOVAL INFORMATION

☐ Vessel permanently removed from county

ADDRESS MOVED TO (city, county, state, zip code)	REMOVAL DATE

4. POWER BOAT TYPE

- ☐ Sedan Cruiser
- ☐ F/B Convertible
- ☐ F/B Sportfisher
- ☐ Houseboat
- ☐ Motor Yacht
- ☐ Trawler
- ☐ Runabout
- ☐ Bowrider
- ☐ Cuddy
- ☐ Ski Boat
- ☐ Jet Ski
- ☐ Bass Boat
- ☐ Center Console
- ☐ Inflatable
- ☐ Other: _____

5. SAILBOAT TYPE/RIG

- ☐ Catamaran
- ☐ Catboat
- ☐ Cutter
- ☐ Ketch
- ☐ Schooner
- ☐ Sloop
- ☐ Trimaran
- ☐ Yawl
- ☐ Other: _____

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
- ☐ Above Average
- ☐ Average
- ☐ Good
- ☐ Fair
- ☐ Poor

10. INTENDED USE
- ☐ Pleasure
- ☐ Commercial Fishing
- ☐ Oceanographic Research
- ☐ Commercial Passenger Fishing
- ☐ Principal place of residence
- ☐ Other: _____

11. PROPULSION
- ☐ Auxiliary and Sail
- ☐ 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.

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR VESSEL.
IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.

OWNERSHIP TYPE (☑)
- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other ☐

_____

DECLARATION BY ASSESSEE

Note: **The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* *(typed or printed)*		TITLE
NAME OF LEGAL ENTITY *(other than DBA) (typed or printed)*		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NUMBER ( )	TITLE
EMAIL ADDRESS		

* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

THIS STATEMENT IS SUBJECT TO AUDIT

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.