



# COUNTY OF SAN DIEGO

ERNEST J. DRONENBURG, JR.  
ASSESSOR/RECORDER/COUNTY CLERK  
BUSINESS DIVISION

9225 CLAIREMONT MESA BLVD., SAN DIEGO, CA 92123-1211  
FAX 858/505-6266  
[www.sdarcc.com](http://www.sdarcc.com)



BUSINESS & LEASED EQUIPMENT  
858/505-6100

VESSELS & AIRCRAFT  
858/505-6200

Dear Marina Manager, Yacht Broker, Airport Operator, Aircraft Dealer:

We are again making every effort to ensure that all *Boat* and *Aircraft* owners are made aware of the California Laws regarding *Personal Property Taxes*. California Revenue and Taxation Code Section 441 requires that all "lien date" owners of Boats and Aircraft file with the Assessor's Office for assessment purposes. Failure to report to the Assessor's Office by May 7 will result in an assessment that may include a non-filing penalty. **The 2015 "lien date" is January 1, 2015.** We hope to avoid the penalty issue by informing owners up front of their obligation to report their Boat/Aircraft to us in a timely manner.

Enclosed is a form for Boat and Aircraft owners to complete and return to our office. This should help to alleviate the penalty issue that arises because they are not aware that personal property taxes exist. We hope you will assist us by giving this form to any marina tenant new to your establishment at the time a slip is rented; tie-down or hangar customer at the point a rental of space occurs; or to any customers at the point a sale occurs. Any questions they or you have should be directed to the Marine and Aviation Section at **858/505-6200**, or e-mail to **[ARCCMarine&Aviation@sdcounty.ca.gov](mailto:ARCCMarine&Aviation@sdcounty.ca.gov)**.

We appreciate your cooperation in our efforts to keep the public informed. **Please feel free to duplicate the enclosed form as needed and dispose of earlier versions of the form.**

If you have any questions, please call the Business Division, Marine and Aviation Section of the Assessor's Office at 858/505-6200.

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EJD/vw  
MA800



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## VESSEL / AIRCRAFT OWNER INFORMATION REPORT

Under Section 441 of the California Revenue and Taxation Code, any person owning taxable personal property, such as a Boat or Aircraft on the January 1 lien date is required to file a signed property statement with the Assessor's Office. **To avoid a non-filing penalty, the Property Statement must be filed by May 7.**

As Boat / Aircraft owner, we are asking that you complete the following information and return it to our office at the above address. **This will allow our office to send you the proper statement to file timely.** If you have any questions, please contact the Business Division, Marine and Aviation Section of the Assessor's Office at **858/505-6200**, or e-mail to [ARCCMarine&Aviation@sdcounty.ca.gov](mailto:ARCCMarine&Aviation@sdcounty.ca.gov).

*(Please print)*

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Daytime Phone No. \_\_\_\_\_ E-Mail Address \_\_\_\_\_

**Vessel Information**

Official No. (CF or USCG Documentation) \_\_\_\_\_

Vessel Name \_\_\_\_\_

Builder \_\_\_\_\_ Model \_\_\_\_\_ Yr Built \_\_\_\_\_ Length \_\_\_\_\_

Eng. Mfg. \_\_\_\_\_ Eng. Yr. \_\_\_\_\_ No. of Engines \_\_\_\_\_ H.P. each \_\_\_\_\_ Gas  Diesel

Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_

Location of Vessel – Marina Name \_\_\_\_\_ Slip No. \_\_\_\_\_

Date vessel first moved to San Diego County \_\_\_\_\_

Do you live on the vessel as your primary residence? Yes  No  If **yes**, contact the Homeowners Exemption Section of the Assessor's Office at 619/531-5772 to request the claim form or you may download it from our website at [www.sdarcc.com](http://www.sdarcc.com).

**Aircraft Information**

F.A.A. Registration No. - N \_\_\_\_\_

Make / Model \_\_\_\_\_ Year \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_

Location of Aircraft \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

*Per Section 451 of the California Revenue and Taxation Code,  
 the information contained in this statement will be considered confidential and not a public document.*