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March 29, 1995

Honorable Joan C. Thayer, Assessor-Recorder
 County of Marin, P.O.Box C
 San Rafael, CA 94913

ATTN: Mr. Mario Armuzzi, Auditor-Appraiser

Re: **DARIABAR**, Documented Vessel, Revenue and Taxation Code,
 Section 227(b)

Dear Ms. Thayer:

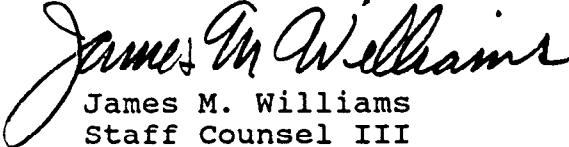
In your letter of December 22, 1994 to Mr. J. Kenneth McManigal of our staff you asked for our opinion on the required documentation to satisfy paragraph 5.b. of the Affidavit for 4 Percent Assessment of Certain Vessels. You included several Dariabar documents outlining the nature of the oceanographic research that our review finds satisfactory; however, there was no enclosure that evidenced official classification by the United States Coast Guard. That requirement may be found in Revenue and Taxation Code, Section 130, subdivision (h), and it is based on the finding specified in 46 U.S.C.A., Section 2101(18), a copy of which has been faxed to Mr. Ethan Silva Dariabar's owner, on this date.

Your second concern involved the timeliness of the affidavit since the Coast Guard classification was not filed by either the April 1 or August 1 deadlines. The filed affidavit was clearly date stamped on March 31, 1994 by your office, and based on that fact we would conclude that it was timely as a matter of law but that it also was incomplete without the classification. Additionally it appears that Mr. Silva made a good faith effort to obtain the classification but was informed by the local Coast Guard Documentation Office that it did not issue such classifications, which was probably correct as a matter of routine but completely misleading to Mr. Silva.

March 29, 1995

Since the vessel was in fact used in the manner prescribed by the statute and physically met the classification requirements on March 31, 1994, we would recommend that your office accept the Coast Guard classification when proffered by Mr. Silva as a supplement to a timely filing. Please call me directly if you have any additional questions.

Very truly yours,


James M. Williams
Staff Counsel III

JMW:jd
precednt/hvessels/95001.jmw

cc: Mr. John Hagerty, MIC:62
Mr. Dick Johnson, MIC:64
Mr. Jim Barga, MIC:64
Ms. Jennifer Willis, MIC:70