



OFFICE OF  
**ASSESSOR-COUNTY CLERK-  
 RECORDER & ELECTIONS**  
 COUNTY OF SAN MATEO

**MARK CHURCH**  
 ASSESSOR-COUNTY CLERK-  
 RECORDER & CHIEF ELECTIONS OFFICER

Dear Boat Owner:

The Assessor's Office records indicate that you are the owner of a boat as of **January 1, 2023**. The Assessor is responsible to value all assessable property in the County. The resulting tax bill is the responsibility of the Tax Collector to collect.

If you sold the boat, moved it out of San Mateo County, or the boat has been destroyed, please complete **IN FULL** the following appropriate section:

1. **Boat Sold Prior to January 1, 2023** ACCOUNT NUMBER \_\_\_\_\_  
 Complete all lines  
 NAME OF NEW OWNER \_\_\_\_\_  
 ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ ZIP \_\_\_\_\_  
 DATE SOLD \_\_\_\_\_ SALES PRICE \$ \_\_\_\_\_  
 Was the Department of Motor Vehicles notified?  YES  NO When was slip vacated \_\_\_\_\_  
 It is the seller's responsibility to notify the Department of Motor Vehicles within five (5) days from date of sale (Section 9911 of the Vehicle Code). **Failure to notify the DMV will delay the cancellation of your tax bill.**
  
2. **Boat Moved Out of San Mateo County Prior to January 1, 2023**  
 New Location \_\_\_\_\_  
 County \_\_\_\_\_ Date Moved \_\_\_\_\_  
 Was the Department of Motor Vehicles notified?  YES  NO When slip vacated \_\_\_\_\_  
 Department of Motor Vehicles should be notified of any address/owner change within fifteen (15) days (Section 9865 Vehicle Code). **Failure to notify the DMV will delay the cancellation of your tax bill.**
  
3. **Boat Destroyed**  
 Contact Assessor Division on calamity loss of \$10,000 or more.  
 Date destroyed \_\_\_\_\_ Where? \_\_\_\_\_  
 Was the Department of Motor Vehicles notified?  YES  NO  
 Department of Motor Vehicles should be notified within fifteen (15) days (Section 9864 Vehicle Code).

**If any of the above sections are completed, please return this signed letter *immediately***  
**To: Mark Church, Assessor-County Clerk-Recorder,**  
**Marine Section,**  
**555 County Center,**  
**Redwood City, CA 94063-1639**  
**Continue on the backside for any detailed explanation.**  
**PLEASE NOTE:** Owner of record on January 1st owes taxes for the entire fiscal year.  
 County of location on January 1st is the county owed taxes for that fiscal year.

I certify (or declare) under penalty of perjury under the laws of the State of that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and California complete to the best of my knowledge and belief.

\_\_\_\_\_ (Date) \_\_\_\_\_ (Signature)

\_\_\_\_\_ (Telephone 8:00 a.m. to 5:00 p.m.) \_\_\_\_\_ (Print Name)

BOAT-12 SMCA-339