

AMADOR COUNTY ASSESSOR

James B. Rooney, Assessor
810 Court Street
Jackson, California 95642
Phone (209) 223-6351



Boats Frequently Asked Questions

1. Why are boats and vessels assessed for property taxes?

The California Constitution (Section XIII, Article 1) provides that all tangible property is taxable unless it is otherwise exempted by the Constitution or by the legislature. Household personal property was exempted in the 1950's, but privately-owned boats are still subject to property tax.

2. My boat is registered with the DMV and I pay a registration fee. Why must I also pay property taxes?

Property taxes for boats are not collected through the registration fee. Where motor vehicles are concerned, DMV registration fees include a registration fee and also what is known as an “in-lieu fee” for property taxes that is returned to local government in-lieu of a property tax assessment by the assessor. Though it may seem like you are being doubly-taxed, that is not the case.

3. I sold my boat, so do I still have to fill out the Vessel Owners' Report (VOR) the Assessor sent me?

Yes. That's because the Assessor needs to know: 1) the date it was sold and 2) who purchased the boat and is now the new assessee.

4. I haven't used my boat for a long time. Do I still have to fill out the Vessel Owners' Report (VOR) the Assessor sent me?

Yes. Without all available information regarding the vessel's physical condition, an over assessment could result.

5. I'm in the military. Doesn't that exempt me from filling-out the Vessel Owners' Report (VOR)?

No, you must still fill out the report. Some, but not all, military personnel may be exempt from paying vessel property taxes under Federal Law (Soldiers and Sailors Relief Act), so the Assessor still needs to collect the information requested on the VOR.

6. My vessel is a documented vessel. Must I still pay property taxes on it?

Yes. The law does not differentiate between vessels registered with the DMV and those "documented" with the Coast Guard, and both are subject to property taxation.

7. How did the Assessor determine the value of my boat?

The Assessor uses various approaches to arrive at the value. We consider the purchase price of the vessel, improvements or upgrades that have been made to it, and the recent sales of comparable vessels in the open market. A recent, arm's length purchase of a vessel is considered to be a good indicator of its true market value.

8. I keep my boat docked in another county. Why did Amador County assess it?

If the boat is registered to you in Amador County and the registration does not specify that it is docked in another county, then Amador County will assess it. If your boat is habitually docked in another county, we will cancel the assessment and also notify the county in which your vessel is located of that action. To discuss the problem, contact our office at (209) 223-6351 (8am-5pm).

9. My documented vessel is in Mexico. Why is it still being assessed in Amador County?

A documented vessel is assessed at the "place of documentation" unless it is kept elsewhere and notice of this fact has been sent to the Assessor of the county in which it is documented. Temporary absences of a few months duration would not affect the situs of the vessel. If you feel your vessel is being improperly assessed in Amador County, then you should call the Assessor's Office at (209) 223-6351 (8am-5pm).

10. I sold my boat months ago, so why am I getting a tax bill for it?

Liability for vessel property taxes attaches to its owner at 12:01 a.m. on January 1 each year (the lien date). The bill for the coming tax year is then issued to the lien date owner. That individual is liable for the taxes even if the boat was sold soon after that date. Where the boat was sold just before the lien date (December 30, for example), the new owner would be liable for the new bill. If you were not the owner on January 1, but the bill was issued in your name, then you need to contact the Assessor's Office to resolve that problem at (209) 223-6351 (8am-5pm).

11. The boat belonged to my relative when he or she died in March, so do we still have to pay the bill?

Liability for vessel property taxes attaches to its owner as of 12:01 a.m. on January 1 each year (the lien date). The bill for the coming tax year is then issued to the lien date owner. That individual, or their estate (if they are now deceased), is liable for the taxes. If the owner of record on the lien date is now deceased, you should contact the person or entity that is administering your relative's estate and bring the outstanding bill to their attention.

12. I am divorced and my ex-spouse got the boat as part of the settlement. Can the Assessor remove my name so I am not liable for the taxes?

Liability for vessel property taxes attaches to the owner as of 12:01 am on January 1 each year (the lien date). If the divorce settlement was approved before the lien date, but the bill still shows both of your names, you will need to provide us with copies of the court document that transfers ownership. If the settlement happened after the lien date, both of you would be the lien date owners and the Assessor cannot remove your name.

13. How do I contact the Assessor's Office?

- You can call the Assessor's Office at (209) 223-6351 Monday – Thursday (8am-5pm).
- You can e-mail the Assessor's Office at assessor@amadorgov.org
- You can visit or write Amador County Assessor's Office, 810 Court Street, Jackson, CA 95642 Monday – Thursday (8am – 5pm).