## Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

## BOE-571-LA (P1) REV. 25 (05-21)

### ALTERNATE SCHEDULE A FOR BANK, INSURANCE COMPANY, OR FINANCIAL C

ORF	ORATIO	ON FIX	KTURES	i										
Nam	e	le expe	ensed ed	quipmen	t and fully de	Loca	ation — ems. In	clude sales or	r use ta	ax, freight and	Corporation Not installation costs.	o. ————————————————————————————————————	needed. Line 95	
		" — Re 1.	eport det	tail by ye	ear(s) of acqu		separa	ite schedule.	Enter	3.		4.		
LINE NO	Calendar Year of Acq.	COUNTED INFO DA DEITIONO				SIGNS, CAMERAS, TV EQUIPMENT, ETC.				CARPETS (C), DRAPES (DR)		(Do not include	ATMs (Do not include free standing or counter-top units)	
		C	COST ASSESSOR'S USE ONLY		SSOR'S ONLY	COST	COST ASSESSOR'S USE ONLY			COST	ASSESSOR' USE ONLY		ASSESSOR'S USE ONLY	
73	2021													
74	2020													
75	2019													
76	2018													
77	2017													
78	2016													
79	2015													
80	2014													
81	2013													
82	2012													
83	2011													
84	2010													
85	2009													
86	2008													
87	2007						1							
88	2006													
89	2005													
90	2004			4										
91	2003													
92	2002													
93	2001													
94	2000													
95	Prior													
96	Total													
97	Add <sup>-</sup>	Add TOTALS on lines 96, 103, and any additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6												
	Enter Enter 5. VALUE DOODS (I) AND Enter Enter 6. DRIVE LID MUNDOWS (R)													
L-NE NO	Year of Acquis.	Code (V) NIGHT DEPOSITORIES or				Year of Acquis	Code (D) (W)	WALK-UP		ows (w)	CLASSIFICATION	MARKET VALUE	ADJUSTED BASE	
	Aoquio.	(N)	(N) COST		ASSESSOF USE ONL	R'S	or (K)	COST	A:	S (K) SSESSOR'S JSE ONLY	Counterlines, etc.	MARKET VALUE	YEAR VALUE	
98				USE		1451				USE UNLT	Camera, etc.			
99											Carpets, drapes			
100											ATMs	1		
101											Vault doors, etc.			
102											Kiosks, etc.			
	TOTAL					TOTAL					TOTALS			

103 TOTAL REMARKS:

THIS STATEMENT SUBJECT TO AUDIT



# INSTRUCTIONS FOR COMPLETING ALTERNATE SCHEDULE A FOR BANK, INSURANCE COMPANY, OR FINANCIAL CORPORATION FIXTURES

This schedule is applicable ONLY to: (1) banks and financial corporations that are subject to taxation under the provisions of section 23181 et seq. of the Revenue and Taxation Code; and (2) insurance companies that are subject to taxation under the provisions of section 28 of Article XIII of the California Constitution. If the assessee named on this statement is not a bank, financial corporation, or insurance company as defined in the preceding sentence, so indicate in the "Remarks" section and **do not** complete this schedule. Complete BOE-571-L, *Business Property Statement*, and return it and this schedule to the Assessor.

If the assessee named on this statement is a bank, financial corporation, or insurance company as defined above, complete entire BOE-571-L, except do not complete Schedule A or Column 2 of Schedule B of that statement. This supplemental schedule must be completed in lieu of Schedule A and Column 2 of Schedule B and submitted with BOE-571-L.

NAME and LOCATION. Enter the OWNER NAME and LOCATION OF THE PROPERTY as indicated on the front of BOE-571-L.

**CORPORATION NUMBER.** Enter the corporate number issued by the California Secretary of State. If this number has not been issued, enter the equivalent number issued by the Franchise Tax Board.

**FIXTURES.** Under the California law, personal property owned by a bank or financial corporation, and personal property owned by an insurance company, are exempt from property tax assessment. However, fixtures are taxable and must be reported on this schedule. Report the cost of your fixtures by calendar year of acquisition in the column that best describes the fixtures. Total the reported costs and enter the total on (P1), line 6, of BOE-571-L.

Do not include building costs which are reported in Column 1 of Schedule B of BOE-571-L.

To facilitate your reporting, below is a list of typical fixtures. Note that some items may be capitalized as personal property on your records, but must be reported as fixtures on this schedule. If additional information is needed, please contact the Assessor's Office cited on the face of BOE-571-L.

**COLUMNS 3, 5, and 6.** Report separately each item's cost, year of acquisition, and descriptive code ("C" for Carpets, "DR" for Drapes, "V" for Vault Door, "N" for Night Depository, "D" for Drive-up Window, "W" for Walk-up Window, and "K" for Kiosk.) If carpets and drapes were acquired in the same year, please attach a separate schedule listing the year of acquisition and the individual costs.

**COLUMN 4.** ATMs that are installed as free standing or counter-top units within a building are classified as personal property. ATMs installed in a structure built primarily for the purpose of housing the ATMs, or an ATM installed through the wall of a building, is classified as a fixture. (See Property Tax Rule 122.5(e)(9) and Assessor's Handbook Section 504, page 18.)

## REFERENCE LIST

### LIST OF TYPICAL FIXTURES TO BE REPORTED IN COLUMN 1

Auditorium equipment (seating-stage and lighting-sound-projection)

Conveyors

Counters (include teller lines and railings)

Interior railings (not safety railings-staircase or mezzanine)

Man traps

Permanently attached partitions (less than ceiling heights)

Power panels, plumbing, and wiring for computers

Restaurant and cafeteria equipment including plumbing

Safe-deposit booths (partitions)

Shelving (attached or built-in)

Vault alarm systems

Vault ventilator

Wall-hung desks and built-in desks

### LIST OF TYPICAL FIXTURES TO BE REPORTED IN COLUMN 2

Auxiliary or standby power generation equipment and ride through

generators

Burglar alarms

Cameras (surveillance) attached to walls or columns

Closed circuit television systems

Electronic security or surveillance equipment

Music and security paging systems

Signs

Standby air conditioning for computers

Telephone systems equipment if permanently annexed to real

property

Trash compactors and paper shredders

Vacuum air tube systems and compressors

