

Howard LaHaie Humboldt County Assessor 825 Fifth ST Eureka, CA 95501-1153 Phone: (707) 445-7276

#### BOE-571-LA (P1) REV. 28 (05-24)

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

Nam							Loca	tion —					oration No.			
	Include	e expe	ensed eo	uipmer	nt and fully	depreci	ated ite	ems. In	clude sales o te schedule.	or use	tax, freight an	d installatior	n costs. At	tach schedules as r	needed. Line 95	
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	Calendar Year of Acq	COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.				SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Code (C) or (DR)	CARPE	CARPETS (C), DRAPES (DR)			ATMs (Do not include free standing or counter-top units)	
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96	Total Add T	OTALS	S on lines	96, 103,	, and any add	litional s	chedule	s.	ENTER		E AND ON (P1),	PART II. LINE	E 6			
97 L			5.		-				6.							
N E	Enter Year of Acquis.	Enter Code (V)	VAULT DOORS (V) AN NIGHT DEPOSITORIES		(N) of	Year of	Code (D)	DRIVE-UP WIN WALK-UP WIN		DOWS (Ŵ)	ASSESSOR'S USE ONLY					
N O		or (N)			ASSESS USE O	OR'S	Acquis.	(VV) or (K)	AND KIOSK COST A		KS (K) ASSESSOR'S USE ONLY	CLASSIFICATION N Counterlines, etc.		MARKET VALUE	ADJUSTED BASE YEAR VALUE	
98					002.01						USE ONE	Camera, et				
99												Carpets, dr				
100												ATMs				
101												Vault doors	s, etc.			
102												Kiosks, etc.				
103	TOTAL						TOTAL					TOTALS				
REM	ARKS:															



BOE-571-LA (P2) REV. 28 (05-24)

### 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 2

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

Auditorium equipment (seating-stage and lighting-sound-projection)	Auxifiary or standby power generation equipment and ride through					
Conveyors	generators					
Counters (include teller lines and railings)	Burglar alarms					
Interior railings (not safety railings-staircase or mezzanine)	Cameras (surveillance) attached to walls or columns					
Man traps	Closed circuit television systems					
Permanently attached partitions (less than ceiling heights)	Electronic security or surveillance equipment					
Power panels, plumbing, and wiring for computers	Music and security paging systems					
Restaurant and cafeteria equipment including plumbing	Signs					
Safe-deposit booths (partitions)	Standby air conditioning for computers					
Shelving (attached or built-in)	Telephone systems equipment if permanently annexed to real					
Vault alarm systems	property					
Vault ventilator	Trash compactors and paper shredders					
Wall-hung desks and built-in desks	Vacuum air tube systems and compressors					

