

Ms. Sharon Moeller Los Angeles County Assessor 500 W Temple ST Los Angeles, CA 90012-2770 Phone: (213) 974-3341

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

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

Nam	Name Location									Corporation No Corporation No								
	Includ	e expe	ensed ec	uipmen	it and fully ( ear(s) of ac	depreci	ated ite	ems. In	clude sales	s or use	e tax, freight a	nd insta	llation	costs. At	tach schedules as r	needed.	Line 95	
		1.		an by ye	car(3) 01 ac	2.	nona	separa	te scheduk	Ent	er 3.				4.			
	Calendar Year of Acq.	COUNTERLINES, PARTITIONS,				SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Coc (C		CARPETS (C), DRAPES (DR)				ATMs		
		CAFETERIA EQUIPMENT, ETC.			TV EQUIPMENT, ETC.			OF (DF						(Do not include free standing or counter-top units)				
N O		co	DST	ASSE USE	ESSOR'S E ONLY	C	OST		SESSOR'S		cos	т		SESSOR'S	соѕт	ASS US	ESSOR'S	
73	2024																	
74	2023																	
75	2022																	
76	2021																	
77	2020																	
78	2019																	
79	2018							-						-				
80	2017																	
81	2016																	
82	2015																	
83	2014					/												
84	2013																	
85	2012																	
86	2011																	
87	2010																	
88	2009																	
89	2008																	
90	2007																	
91	2006																	
92	2005																	
93	2004																	
94	2003																	
95	Prior																	
96	Total																	
97	Add 1	TOTALS	S on lines	96, 103,	and any add	litional s	chedule	es.	ENTE	ER HER	RE AND ON (P1)	, PART II	I, LINE	6				
L		Enter	5. VALUET DOODS (4) AN			(N) of Acquis.	Enter	LIILEI	6. DRIVE-UP WI			ASSESSOR'S USE ONLY						
I N E	Year of Acquis.	Code (V) or	VAULT DOORS (V) AN NIGHT DEPOSITORIES		of		Code (D) . (W)	WALK	-UP WII	NDOWS (W)				MARKET VALUE		TED BASE		
N O		(N)		ST ASSESS USE O			or (K)	COST		<u>SKS (K)</u> ASSESSOR'S USE ONLY	CLASSIFICATION Counterlines, etc.			MARKET VALUE	ADJUSTED BASE YEAR VALUE			
98											OUL ONLY		era, etc					
90												_	ets, dra					
100												ATMs	;					
101												Vault	doors	, etc.				
102												Kiosk	s, etc.					
102	TOTAL						TOTAL					тота	LS					
	ARKS:				1					I		_(				1		



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						

