

LESLIE MORGAN ASSESSOR-RECORDER

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

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

Nam		e expe	ensed eo	quipmen	t and fully d	epreciat	Loca ted ite	tion ems. In	clude	sales or	r use	tax, freight ar	nd insta	Corpo	ration No. costs. At	tach schedules as i	needed.	Line 95	
	"Prior	" — Ře	eport det	tail by ye	ear(s) of acc	quisition	on a	separa	ite sch	edule.		-							
L-NE NO	Calendar Year of Acq.	1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.					2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Enter Code (C) or (DR)	CARPI	3. CARPETS (C), DRAPES (DR)				4. ATMs (Do not include free standing or counter-top units)		
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74	2023																		
75	2022																		
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92	2005							_											
93	2004							+	4_										
94	2003								4			4							
95	Prior								_								_		
96	Total														 				
97	Add [–]	TOTALS	3 on lines	96, 103,	and any addi	itional scl	nedule	es.		ENTER	HERE	E AND ON (P1)	PARTI	II, LINE	6				
	Enter Year of Acquis.	Enter Code (V)	5. VAULT DOORS (V) AN NIGHT DEPOSITORIES			/ Ye N) 0	Enter Year of	Enter Code (D)	6. DRIVE-UP V WALK-UP V			IDOWS (D) DOWS (W)		ASSESSOR'S USE ONLY					
		(N) COST		ASSESSOR'S USE ONLY		Acquis.	(W) or (K)	AND KIC		KIOS	KS (K) ASSESSOR'S	CLASSIFICATION Counterlines, etc.			MARKET VALUE	ADJUSTED BASE YEAR VALUE			
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99											+		ATM						
100											+			doors	etc.				
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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						

