18 CALIFORNIA

## Craig S. Kay Siskiyou County Assessor-Recorder

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BOE-571-LA (P1) REV. 24 (05-20)

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

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	Includ "Prior	ie expe " — Re	ensed ed eport det	quipment tail by ye	t and fully dep ar(s) of acqu	preciated it isition on a	ems. In separa	ciude sales oi te schedule.	r use t	ax, freight an	d installation costs.	Attach schedules as	needed. Line 95
L-NE NO	Calendar Year of Acq.	1.			TITIONS,	2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.			Enter Code (C) or (DR)	CARPETS (C), DRAPES (DR)		4.  ATMs  (Do not include free standing or counter-top units)	
		C	COST ASSE		SSOR'S ONLY	COST	AS	ASSESSOR'S USE ONLY		COST	ASSESSOR' USE ONLY		ASSESSOR'S USE ONLY
73	2020												
74	2019												
75	2018												
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95	Prior												
96	Total												
97	Add	TOTAL	S on lines	96, 103,	and any addition	onal schedul	es.	ENTER	HERE	AND ON (P1),	PART II, LINE 6		
L N E N O	Enter Year of Acquis.	Enter Code (V) or (N)	5. VAULT DOORS (V) AND NIGHT DEPOSITORIES (N)			Enter Year of	Code (D)	WALK-UP WINDOWS (MAND KIOSKS (K)		DOWS (D)	ASSESSOR'S USE ONLY		
			ASSESS			Acquis				(S (K) `	CLASSIFICATION	MARKET VALUE	ADJUSTED BASE YEAR VALUE
			COST USE ONLY			7				USE ONLY	Counterlines, etc.		
98											Camera, etc.		
99											Carpets, drapes		
100									-		ATMs		
101									-		Vault doors, etc.		
102		1					1				Kiosks, etc.		

103 TOTAL

THIS STATEMENT SUBJECT TO AUDIT

**TOTALS** 



TOTAL

# 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

