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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						Loca	tion —				Corp	oration No.			
	Incluc "Drior	le exp	ensed eo	quipmen	t and fully	deprec	iated ite	ems. In	clude sales o te schedule.	or use	e tax, freight an	d installatio	n costs. A	ttach schedules as i	needed. L	ine 95
	P1101	<u> </u>	eport de	an by ye	ear(s) of ac	2.	on on a	separa	te schedule.	Ent	or 3.			4.		
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101												Vault door	s, etc.			
101												Kiosks, 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)	Auxiliary 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				

