

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed. Line 95

Rolf D. Kleinhans Nevada County Assessor

Attn: Business Property Division 950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1259 Fax (530) 265-9858 assessor@nevadacountyca.gov

BOE-571-LA (P1) REV. 25 (05-21)

Name

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

Location -

- Corporation No.

"Prior" — Report detail by year(s) of acquisition on a separate schedule 1. Enter Code (C) or (DR) 2. 3. 4. COUNTERLINES, PARTITIONS, SIGNS, CAMERAS, CARPETS (C), DRAPES (DR) ATMs Calenda Year of Acq. Ň CAFETERIA EQUIPMENT, ETC. TV EQUIPMENT, ETC. (Do not include free standing or counter-top units) N O ASSESSOR'S ASSESSOR'S ASSESSOR'S ASSESSOR'S COST COST COST COST USE ONLY USE ONLY USE ONLY USE ONLY 2021 73 2020 74 2019 75 2018 76 2017 77 2016 78 2015 79 2014 80 2013 81 2012 82 2011 83 2010 84 2009 85 2008 86 2007 87 2006 88 2005 89 2004 90 2003 91 2002 92 2001 93 2000 94 95 Prior 96 Total Add TOTALS on lines 96, 103, and any additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6 97 6. Ļ Enter Year of 5. Enter Enter Enter ASSESSOR'S USE ONLY VAULT DOORS (V) AND Code (D) (W) or (K) DRIVE-UP WINDOWS (D) Code (V) Year Ň NIGHT DEPOSITORIES (N) WALK-UP WINDOWS (W) ADJUSTED BASE AND KIOSKS (K) OST ASSESSOR'S or (N) Acquis. Acquis CLASSIFICATION MARKET VALUE N YEAR VALUE ASSESSOR'S COST COST Counterlines. etc USE ONLY USE ONLY Camera, etc. 98 Carpets, drapes 99 ATMs 100 Vault doors, etc. 101 Kiosks, etc. 102 TOTAL TOTAL TOTALS 103

REMARKS:



## 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

