BOE-571-LA (P1) REV. 27 (05-23)

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

## **MARK CHURCH** Assessor - County Clerk - Recorder

555 County Center, First Floor Redwood City, CA 94063-1665 Phone: (650) 363-4500

Fax: (650) 363-1903 email: assessor@smcacre.gov

web: www.smcacre.gov

Name	Location -		Corporation N	0
	Include expensed equipment and fully depreciated items.	Include sales or use tax,	freight and installation costs.	Attach schedules as needed. Line 95
	"Prior" — Report detail by year(s) of acquisition on a sepa	arate schedule.	9	

	Calendar Year of Acq.	1. 2.					Enter Code (C) or (DR)	.	CARPETS (C), DRAPES (DR)		4. ATMs (Do not include free standing or counter-top units)			
N O		со	ST	ASSE USE	SSOR'S ONLY	COST	AS	SESSOR'S ISE ONLY		соѕт	ASS US	ESSOR'S E ONLY	соѕт	ASSESSOR'S USE ONLY
73	2023													
74	2022													
75	2021					_								
76	2020													
77	2019													
78	2018													
79	2017													
80	2016													
81	2015													
82	2014													
83	2013													
84	2012							W/						
85	2011					_								
86	2010									_				
87	2009													
88	2008													
89	2007													
90	2006													
	2005													
91	2004											1		
92	2003													
93	2002										_   /			
94														
95	Prior													
96	Total	TOTAL O	an li (	06 400	and any addition	and only = -1: 1:		FNTER	UEDE	AND ON (B4)	DADT II I III	<u>,                                     </u>		<u> </u>
97	Add			90, 103,	and any addition	iai schedule	:S.		HEKE	AND ON (P1),	PAKI II, LINE	٥		
L N E	Year of	Enter Code (V) VAULT DOORS (V) AND NIGHT DEPOSITORIES (N		ORS (V) AND OSITORIES (N)	Enter Year of	Year Code of (D)		DRIVE-UP WIND		ASSESSOR'S USE ONLY				
N O	Acquis.	or (N)	COST ASSESSOR'S USE ONLY		Acquis.	or (K)	COST	ASSESSOR'S USE ONLY	<u>KS (K)</u> ASSESSOR'S USE ONLY	CLASSIFIC		MARKET VALUE	ADJUSTED BASE YEAR VALUE	
98											Camera, etc.			
99											Carpets, drapes			
100									$\top$		ATMs			
101									$\top$		Vault doors, etc.			
102											Kiosks, etc.			
	TOTAL					TOTAL					TOTALS			

REMARKS:

THIS STATEMENT SUBJECT TO AUDIT



# 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

