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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	ition —				Corpo	oration No.			
	Includ	le expe	ensed ec	uipmen	t and fully	depreci	ated ite	ems. In	clude sales o	or use ta	ax, freight an	d installatio	n costs. At	ttach schedules as i	needed.	Line 95
						2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Enter Code (C) or (DR)	3. CARPETS (C), DRAPES (DR)			4. ATMs (Do not include free standing or counter-top units)		
N O	7.04.	C	DST		SSOR'S	cc	OST		SESSOR'S ISE ONLY		COST		SESSOR'S SE ONLY	COST	ASS	ESSOR'S E ONLY
73	2024															
74	2023															
75	2022															
76	2021															
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89	2008										V					
90	2007															
91	2006							r								
92	2005															
93	2004															
94	2003															
95	Prior															
96	Total															
97	Add TOTALS on lines 96, 103, and any additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6															
L N E	Enter Year of Acquis.	Enter Code (V) or Solution Sol			(N)	Enter Year of Acquis.	Enter Code (D) (W)	6. DRIVE-UP WI WALK-UP WI		OWS (Ŵ)	ASSESSOR'S USE ONLY					
N O	. toquio.	(N) COST		ASSESS USE O	OR'S	. toquið.	or (K)	AND KIOSK COST A		<u>S (K)</u> SSESSOR'S USE ONLY	CLASSIFICATION Counterlines, etc.		MARKET VALUE	YEAR	VALUE	
98												Camera, et				
99												Carpets, dr	apes			
100												ATMs				
101												Vault doors	s, etc.			
102												Kiosks, etc				
103	TOTAL						TOTAL					TOTALS				



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						

