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

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

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Location \_ Corporation No. ame 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 separate schedule.

	Calendar Year of Acq.	1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.			2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.			Enter Code (C) or (DR)		TS (C), DRAPES (DR)				4. ATMs (Do not include free standing or counter-top units)				
N O		СС	OST		SSOR'S ONLY	C	COST ASSESSOR'S USE ONLY				COST	A	ASSESSOR'S USE ONLY			COST		ESSOR'S E ONLY
73	2023																	
74	2022																	
75	2021																	
76	2020																	
77	2019																	
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90	2006																	
91	2005																	
92	2004																	
93	2003																	
94	2002																	
95	Prior																	
96	Total																	
97	Add <sup>-</sup>	FOTAL	S on lines	96, 103,	and any add	ditional	schedule	es.	ENTER	HERE	AND ON (P1),	PART II, LI	INE	6			_	
L I N E	Enter Year	Enter Code (V) VAULT DOORS (V) AI NIGHT DEPOSITORIES			ORS (V) AN	D	Enter Year	Enter Code	6. DRIVE-UP WI		DOWS (D)	ASSESSOR'S USE ONLY						
E N O	of Acquis.	(V) or (N)	or (N)				of Acquis.	(D) . (W) or	WALK-UP WIND AND KIOSK		(S (K) ASSESSOR'S	CLASSIFICATION M		M	MARKET VALUE		ADJUSTED BASE YEAR VALUE	
		COST AV		USE O	OR'S NLY		(K)	COST		USE ONLY	Counterlines, etc.							
98												Camera,						
99												Carpets,	drap	oes				
100												ATMs						
101												Vault do		etc.				
102												Kiosks, e						
103	TOTAL						TOTAL					TOTALS						

# 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