

Arnold Gross Jr. Colusa County Assessor 547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

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

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

Name	Location		Corporation N	Corporation No.			
	Include expensed equipment and fully depreciated items. Include sales of	or use ta	x, 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.				2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Enter Code (C) or (DR)	CARPE	ETS (C), DRAPES (DR)		4. ATMs (Do not include free standing or counter-top units)			
		co	DST	ASSE USE	SSOR'S	C	OST	AS	SESSOR'S		COST		SESSOR'S	COST	ASS US	ESSOR'S E 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															
85	2011															
86	2010															
87	2009															
88	2008															
89	2007															
90	2006															
91	2005															
92	2004															
93	2003															
94	2002															
95	Prior															
96	Total															
97	Add <sup>-</sup>	TOTALS	S on lines	96, 103,	and any ad	ditional	schedule	es.	ENTER	HERE	E AND ON (P1),	PART II, LIN	E 6			
L I N E	of	Enter Code (V) S. VAULT DOORS (V) A NIGHT DEPOSITORIE				(N) of	Enter Code (D) (W)	WALK-U	P WIN	IDOWS (D) DOWS (W)	ASSESSOR'S USE ONLY					
N O	Acquis.	or (N)	COST ASSES				Acquis.	(W) or (K)	AND KIOSK		KS (K) ASSESSOR'S USE ONLY			MARKET VALUE	YEAF	TED BASE R VALUE
					USE O	NLY			5001		USE ONLY	Counterlines, etc. Camera, etc.				
98																
99												Carpets, drapes				
100												Vault doors, etc.				
101												Kiosks, etc.				
102	TOTAL						TOTAL					TOTALS				
103																

REMARKS: -



BOE-571-LA (P2) REV. 27 (05-23)

## 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

