

Jennifer Perry, Assessor County of Del Norte 981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

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

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

Name \_\_\_\_\_ Location \_\_\_\_\_ Corporation No. \_\_\_\_\_ 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.

L	Calendar Year of	1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.				2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Enter Code (C) or					4.			
I N E											CARPETS (C), DRAPES		ES (DR)	(Do not includ	TMs de free standing			
N O	Acq.	COST A			SSOR'S	с	оѕт	ASSESSOR'S		(DR)	COST		ASSESSOR'S		or counter COST	ASSESSOR'S		
	2023			USE	ONLY			(	JSE ONLY				US	EONLY		US	EONLY	
73	2020							-										
_74	2022															-		
_75	2021																	
76	2020																	
77	2018																	
78	2017																	
79	2016															_		
80	2015																	
81 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 on lines 96, 103, and any additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6																
Ļ	Enter Year of Acquis.	Enter Code	5. VA		ORS (V) AN	D	Enter Year	Enter Code	6. DRIVE-UP WIN		DOWS (D)	ASSESSOR'S USE ONLY						
		(V) or	NIG	NIGHT DEPOSITORIES			of Acquis.	(D) (W)	WALK-U	P WINDOWS (W) KIOSKS (K)		CLASSIFICATION		CATION	MARKET VALUE	ADJUSTED BASE YEAR VALUE		
N O		(N) COS		ST	ASSESSO USE ONI			or (K)	COST		ASSESSOR'S USE ONLY	Counterlines, etc.				YEAH	RVALUE	
98											Camera, etc.							
99											Carpets, drapes		pes					
100												ATMs						
101											Vault	/ault_doors, etc.						
102											Kiosk	s, etc.						
103	TOTAL						TOTAL					ΤΟΤΑ	LS					

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

