## **MERCED COUNTY** MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

BOE-571-LA (P1) REV. 28 (05-24)

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

Nam	e					Loca	ition —				Corpo	ration No.			
	"Prior	е ехре " — Re	ensea ec eport det	luipmeni ail by ye	t and fully de ear(s) of acq	epreciated it uisition on a	ems. In separa	ciude sales o te schedule.	r use t	ax, freight an	d installation	costs. At	tach schedules as n	ieeded. L	ine 95
L I N E N O		1.			TITIONS,	2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.			Enter Code (C) or (DR)	3. CARPETS (C), DRAPES (DR)		PES (DR)	4.  ATMs  (Do not include free standing or counter-top units)		
		CC			SSOR'S ONLY	COST	T ASSESSOR'S USE ONLY			соѕт	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
73	2024														
74	2023														
75	2022														
76	2021														
77	2020														
78	2019														
79	2018						<u> </u>			_					
80	2017														
81	2016														
82	2015														
83	2014									4					
84	2013														
85	2012									_					
86	2011								A						
87	2010														
88	2009														
89	2008														
90	2007														
91	2006						'								
92	2005								,		_   /				
93	2004														
94	2003														
95	Prior														
96	Total	TOTAL	e on lines	06 102	and any addit	ional schedule		ENTED	UEDE	AND ON (P1),	DADT II I INE				
97			<b>5.</b>	90, 103,	and any addi			6.	HEKE	AND ON (F I),	TAKT II, LINE	. •			
L N E	Enter Year of	Code VAULT DO			ORS (V) AND OSITORIES (N		Enter Code (D)	DRIVE-U		OOWS (D) OOWS (W)	ASSI		ESSOR'S USE ONLY		
NO	Acquis.	or (N)	or N)		ASSESSOR'S		or	AND KIO			CLASSIFICATION		MARKET VALUE ADJUS		ED BASE VALUE
		COST		USE ON	LY	(K) COST			USE ONLY	Counterlines, etc.					
98										Carnets drapes					
99										Carpets, drapes ATMs					
100										Vault doors, etc.					
101												, ๕เษ.			
102	TOTAL				TOTAL					Kiosks, etc. TOTALS					
103	TOTAL					IOIAL					IOIALS				

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 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

