Kristen DePaul **Modoc County Assessor**

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

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

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

Nam	ne Includ	e expe	ensed ed	guipmen	t and fully	L depreciate	ocation	on — ns. Inc	lude sales o	r use t	ax, freight and	Corpora d installation c	tion No osts. Att	ach schedules as r	needed. Line 95
L N E N O	"Prior	" — Report detail by year(s) of ac				cquisition on a separate schedule 2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.				Enter Code (C) or (DR)			4. ATMs (Do not include free standing or counter-top units)		
		CC	ST	ASSE	SSOR'S ONLY	COST	-	ASS	SESSOR'S SE ONLY		COST	ASSE	SSOR'S ONLY	COST	ASSESSOR'S USE ONLY
73	2024												<u> </u>		
74	2023														
75	2022														
76	2021														
77	2020						7								
78	2019														
79	2018														
80	2017														
81	2016														
82	2015														
83	2014														
84	2013														
85	2012														
86	2011														
87	2010														
88	2009														
89	2008														
90	2007														
91	2006														
92	2005														
93	2004														
94	2003														
95	Prior														
96	Total														
97	Add ⁻	TOTALS	on lines	96, 103,	and any add	litional sche	edules.		ENTER	HERE	AND ON (P1),	PART II, LINE 6			
L N E		Enter Code	5. VA	ULT DO	ORS (V) ANI) En		Enter Code	6. DRIVE-UP WIN		OOWS (D)	ASSESSOR'S USE ONLY			
	of Acquis.	(V) or	NIG	NIGHT DEPOSITORIES		N) of Acquis.	of	(D) (W)	WALK-UP W AND KIC		(S (K)	CLASSIFICATION		MARKET VALUE	ADJUSTED BASE YEAR VALUE
N O		(N) COST ASS		ASSESS USE OF	OR'S NLY		or (K)	COST		SSESSOR'S USE ONLY	Counterlines,			TEAK VALUE	
98											Camera, etc.				
99											Carpets, drapes				
100												ATMs			
101												Vault doors, e	tc.		
400												Kiosks, etc.			

103

TOTAL

TOTALS

TOTAL

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

