

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

**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
<https://assessor.fresnocountyca.gov/>

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 93 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.		2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.		Enter Code (C) or (DR)	3. CARPETS (C), DRAPES (DR)		4. ATMs (Do not include free standing or counter-top units)	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
71	2025									
72	2024									
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	Prior									
94	Total									
95	Add TOTALS on lines 94, 101, and any additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6									

  

LINE NO	Enter Year of Acquis.	Enter Code (V) or (N)	5. VAULT DOORS (V) AND NIGHT DEPOSITORIES (N)		Enter Year of Acquis.	Enter Code (D) (W) or (K)	6. DRIVE-UP WINDOWS (D) WALK-UP WINDOWS (W) AND KIOSKS (K)		ASSESSOR'S USE ONLY		
			COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	CLASSIFICATION	MARKET VALUE	ADJUSTED BASE YEAR VALUE
96									Counterlines, etc.		
97									Camera, etc.		
98									Carpets, drapes		
99									ATMs		
100									Vault doors, etc.		
101									Kiosks, etc.		
101	TOTAL				TOTAL				TOTALS		

REMARKS: \_\_\_\_\_

**THIS STATEMENT SUBJECT TO AUDIT**

# 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

