

Steve J. Bestolarides

Assessor-Recorder-County Clerk

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Telephone: (209) 468-2658 https://www.sjgov.org/department/assessor

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

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

Nam	Includ	e expe	ensed e	quipmer	nt and fully	deprec	iated ite	ems. Ind	clude s	sales c	or use	tax,	freight an	d insta	Corpo Ilation	costs. A	ttach	schedules as	needed.	Line 95	
		Report detail by year(s) of at 1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.				2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.					Enter Code (C) or (DR)	e	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		
73	2024																			T	
74	2023																				
75	2022																				
76	2021																				
77	2020																				
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 additional schedules. ENTER HERE AND ON (P1), PART II, LINE 6																				
	Enter Year of Acquis.	Enter Code (V) S. VAULT DOO NIGHT DEPOS			ORS (V) AN OSITORIES	DRS (V) AND SITORIES (N)		Code (D)	WALK-U		JP WINDOWS (D) JP WINDOWS (W)		/S (Ŵ)	ASSESSOR'S USE ONLY							
		or (N)	or (N) COST		ASSESS	ASSESSOR'S USE ONLY		(W) or (K)	c	AND COST		KS (H	<u>()</u> ESSOR'S E ONLY	CLASSIFICATION			M	ARKET VALUE	YEA	ADJUSTED BASE YEAR VALUE	
					USEO			. ,	-			USI	E ONLY	Counterlines, etc.							
98															ets, dra				+		
99														ATMs							
100															doors	etc.	-		+		
101											-+				s, etc.				+		
102	TOTAL						TOTAL							TOTA					1		
	ARKS:		I				I							I			1				



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

