## **BUSINESS PROPERTY** STATEMENT FOR 2024

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(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2024)

## FILE RETURN BY APRIL 1, 2024

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)



## 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

LOCATION OF THE BUSINESS PROPERTY STREET CITY

#### RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED. FILE A SEPARATE STATEMENT FOR EACH LOCATION.

PART I: GENERAL INFORM	IATION						
COMPLETE (a) THRU (g)							
a. Enter type of business:		f. Enter name and t	elephone	number of	authorized p	person to contact a	at location of
b. Enter local telephone numb	er FAX number	accounting records:	:				
Email Address		g. During the period of	f January	1, 2023 thro	ugh Decembe	er 31, 2023:	
c. Do you own the land at this	business location?	(1) Did any individu	ual or leg	al entity (cor	poration, part	nership, limited liab	ility company.
If yes, is the name on your	deed recorded		•			ns for definition) in	
as shown on this statement	? 🗌 Yes 🗌 No	entity?				□ Yes	i 🗆 No
d. When did you start busines	s at this location? DATE:	(2) If YES, did this I					
If your business name or lo	cation has changed from last year, enter the former name	in California at t	the time o	f the acquisit	ion?	□ Yes	i 🗆 No
and/or location:		(3) If YES to both q	uestions	(1) and (2), fi	ler must subn	nit form BOE-100-B,	, Statement of
		-			•	to the State Board of	f Equalization.
e. Enter location of general lee	dger and all related accounting records (include zip code):	See instructions	s for filing	requirements	S.		
	PROPERTY BELONGING TO YOU	COST			ASSESSO	R'S USE ONLY	
	any adjustment to cost)	(omit cents) (see instructions)					
1. Supplies							
2. Equipment	(From line 35)						
3. Equipment out on lease, re	nt, or conditional sale to others (Attach Schedule)						
<ol><li>Bldgs., Bldg. Impr., and/or L</li></ol>	Leasehold Impr., Land Impr., Land (From line 71)						
5. Construction In Progress	(Attach Schedule)						
6. Alternate Schedule A	(See instructions)						
7.							
8.							
	PROPERTY BELONGING TO OTHERS – IF NONE WRITE	"NONE"			1		т
(SPECIFY TYPE BY CO				Year Year	Description	Cost to	Annual
1. Leased equipmer	s contracts that are not leases on Schedule A at 4. Vending equipment			of of	and Lease o		Rent
2. Lease-purchase c	pption equipment 5. Other businesses		<b>A</b>   /	Acq. Mfr.	Identification Number	New	
<ol><li>Capitalized lease</li></ol>	d equipment 6. Government-owned	property			Number		
Tax Obliga	tion: A. Lessor B. Lessee						
<ol> <li>Lessor's name Mailing address</li> </ol>		4					
10. Lessor's name							
Mailing address							
OWNERSHIP TYPE (☑)	DE	CLARATION BY A	SSESS	SEE			
Proprietorship	Note: The following declaration must be		-			•	
Partnership	I declare under penalty of perjury under the laws o accompanying schedules, statements or other attachments,						
Corporation	property required to be reported which is owned, claimed, j						
Other	at 12:01 a.m. on January 1, 2024.	, ,	Ū				
BUSINESS	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*				DA	ЛЕ	
DESCRIPTION (☑)							
Retail	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)				דוד	ΊLE	
Wholesale							
Manufacturer	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)				FE	DERAL EMPLOYER ID	NUMBER
Service/Professional							
	PREPARER'S NAME AND ADDRESS (typed or printed)		TELEPHC	NE NUMBER	тіт	TLE	
			$\left  \left( \right) \right\rangle$	)			
*Agent: See page 7 for Declar	ation by Assessee instructions. THIS STATEMENT	SUBJECT TO AUDIT	, ,				
	RMATION PROVIDED ON A PROPERTY STATEMENT MA		THE STA	TE BOARD	OF EQUALI	ZATION	



#### BOE-571-L (P2) REV. 29 (05-23)

## SCHEDULE A — COST DETAIL: EQUIPMENT (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

L N E	Calendar Year of	INDUST	RY, PRO	AND EQUIPMENT FOR ROFESSION, OR TRADE Jude licensed vehicles)				ICE FURNI ND EQUIPM	IENT	3. OTHER	escribe)		Calendar Year of	DIES, JIGS		
N O	Acq.	COST		SSESSOR'S	/	Y	COST		ESSOR'S	соѕт		ESSOR'S E ONLY	Acq.	соѕт		ESSOR'S E ONLY
11	2023												2023			
2	2022												2022			
3	2021												2021			
14	2020												2020			
15	2019												2019			
6	2018												2018			
7	2017												2017			
8	2016												Prior			
9	2015												Total			
20	2014													5a. PE	RSONAI	L
21	2013											Calendar Year of		MPUTER		
22	2012												Acq.	соѕт		ESSOR'S E ONLY
23	2011												2023			- 0.1.2.1
24	2010												2022			
25	2009												2021			
26	2008												2020			
27	2007												2019			
28	2006												2018			
29	2005												2017			
30	2004												2016			
31	2003												2015			
32	2002												Prior			
33	Prior												Total			
34	Total												Calendar Year	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
35	Add ENTI	TOTALS on lines ER HERE AND C	19, 33, 3 N PART	34, 46 and a 11, LINE 2	iny addition	al schedu	iles.							COST	ASS	ESSOR'S
36					AS	SESSOF	R'S USE O						2023		US	E ONLY
	CLA	SSIFICATION	COL	FULL VAL		-	VALUE	PERS. P		PERS. PROP.		. PROP.	2022			
38	Machin	iery	1					RCLN	<u>א</u> טו 	DJUSTMENT	FULL	VALUE	2022			
9 19		urniture	2										2021			
,9 -0	& equip Tools, I	molds,	4										2019			
1	dies &	jigs al Computers	5a										2018			
2		nd Mainframe	5b										2017			
3		-											2016			
14	Other equipm	ent	3										2015			
15	Schedu — Fixtu	ule B	_										Prior			
16	- 1 140	TOTALS											Total			
														1		

# SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Attach schedules as needed. Line 69 "Prior"- Report detail by year(s) of acquisition on a separate schedule.

L	Calandar	B	UILDINGS, BUILDIN LEASEHOL	IG IMPROVEMENTS, A D IMPROVEMENTS	ND/OR	3.	LAND	4. LAND AND LAND			
N E N O	Calendar Year of Acq.		IRE ITEMS ONLY instructions)		JRES ONLY instructions)	IMPRO	<b>DVEMENTS</b> op, curbs, fences)	DEVE	LOPMENT fill, grading)		
0		соѕт	ASSESSOR'S USE ONLY		ASSESSOR'S USE ONLY	соѕт	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		
47	2023										
48	2022										
49	2021										
50	2020										
51	2019										
52	2018										
53	2017										
54	2016										
55	2015										
56	2014										
57	2013										
58	2012										
59	2011										
60	2010										
61	2009										
62	2008										
63	2007										
64	2006										
65	2005										
66	2004										
67	2003										
68	2002										
69	Prior										
70	Total										
71		1	Add TO	TALS on line 70 and any	y additional schedules.	ENTER HERE AND	ON PART II, LINE 4				
72	Have	you received allow	ances for tenant imp	rovements for the currer	nt reporting period that	are not reported abo	ove? 🗌 Yes 🗌 No If <b>ye</b>	s indicate amount	\$		

REMARKS:

BOE-571-D (P1) REV. 25 (05-23)

## SUPPLEMENTAL SCHEDULE FOR REPORTING MONTHLY ACQUISITIONS AND DISPOSALS OF PROPERTY REPORTED ON SCHEDULE B OF THE BUSINESS PROPERTY STATEMENT



Steve J. Bestolarides Assessor-Recorder-County Clerk San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273

https://www.sjgov.org/department/assessor

Telephone: (209) 468-2658

OWNER NAME

MAILING ADDRESS

LOCATION OF PROPERTY

#### INSTRUCTIONS

Report all acquisitions and disposals reported in Columns 1, 2, 3, or 4 on Schedule B for the period January 1, 2023 through December 31, 2023. Indicate the applicable column number in the space provided.

**ADDITIONS** — Describe and enter the total acquisition cost(s), including excise, sales, and use taxes, freight-in, and installation charges, by month of acquisition; transfers-in should also be included. The former property address and date of transfer should be reported, as well as **original** date and cost(s) of acquisition.

Only completed projects should be reported here (e.g., the date the property becomes functional and/or operational, otherwise it should be reported as construction-in-progress).

Identify completed construction that was reported as construction-in-progress on your 2023 property statement. Describe the item(s) and cost(s), as previously reported, on a separate schedule and attach to BOE-571-D.

**DISPOSALS** — Information on this property should include the disposal date, method of disposal (transfer, scrapped, abandoned, sold, etc.) and names and addresses of purchasers when items are either sold or transferred.

		ADDITIONS		DISPOSALS									
FROM COLUMN NUMBER	ENTER MONTH & YEAR OF ACQUISITION	DESCRIPTION	COST	FROM COLUMN NUMBER	ENTER MONTH & YEAR OF DISPOSAL	YEAR ACQUIRED	DESCRIPTION	COST					





		ADDITIONS		DISPOSALS									
FROM COLUMN NUMBER	ENTER MONTH & YEAR OF ACQUISITION	DESCRIPTION	COST	FROM COLUMN NUMBER	ENTER MONTH & YEAR OF DISPOSAL	YEAR ACQUIRED	DESCRIPTION	COST					

REMARKS:



## OFFICIAL REQUEST

#### DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-L.

THIS	THIS STATEMENT IS NOT	IF ANY SITUATION EXISTS WHICH
STATEMENT	A PUBLIC DOCUMENT. THE	NECESSITATES A DEVIATION FROM
IS SUBJECT	INFORMATION DECLARED WILL	TOTAL COST PER BOOKS AND RECORDS,
TO AUDIT.	BE HELD SECRET BY THE ASSESSOR.	FULLY EXPLAIN ALL ADJUSTMENTS.

## INSTRUCTIONS

#### (complete the statement as follows)

**NAME.** If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

## **USE TAX INFORMATION**

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the California Department of Tax and Fee Administration, the use tax may be reported and paid on your California State Income Tax Return or directly to the California Department of Tax and Fee Administration using the pay use tax for one-time purchase option available online. Obtain additional use tax information by calling the California Department of Tax and Fee Administration's Customer Service Center at 1-800-400-7115 (TTY:711) or from the website - www.cdtfa.ca.gov.

## Part I: GENERAL INFORMATION

[complete items (a) through (g)]

**OWNERSHIP OF LAND** — (c). Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

## PROPERTY TRANSFER - (g).

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.



#### BOE-571-L (P5) REV. 29 (05-23)

**Controlling Interest –** When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information –** Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at *www.boe.ca.gov* to obtain form BOE-100-B, applicable filing requirements, and penalty information.

#### Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 35 (see instructions for Schedule A).

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 and attach schedules showing the following: equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE -263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

LINE 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Enter total from Schedule B, line 71 (see instructions for Schedule B).

LINE 5. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 5.

**LINE 6. ALTERNATE OR IN-LIEU SCHEDULE.** If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

LINES 7-8. OTHER. Describe and report the cost of tangible property not reported elsewhere on this form.

## Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

- 1. LEASED EQUIPMENT. Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A or B (see No. 3, below).
- 2. LEASE-PURCHASE OPTION EQUIPMENT. Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made.** Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A or B (see No. 3, below).
- 3. CAPITALIZED LEASED EQUIPMENT. Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include in Schedule A or B unless final payment has been made.



- 4. VENDING EQUIPMENT. Report the model and description of the equipment; do not include in Schedule A.
- 5. OTHER BUSINESSES. Report other businesses on your premises.
- 6. GOVERNMENT-OWNED PROPERTY. If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

#### SCHEDULE A - COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

LINES 11-46. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment retired but not removed from the site must be reported. Segregate and report on PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINES 18, 32, 33 and 45. For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 18, 32, 33 and 45.

LINE 35. Add totals on lines 19, Column 4; line 33, Column 5a; line 34, Columns 1, 2, 3; line 46, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

#### SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

**LINES 47-71.** Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges f or b uildings o r improvements which h ave b een c onstructed f or a n enterprise's own u se. I f no finance charges w ere i ncurred b ecause f unding w as supplied by t he owner, t hen i ndicate s o i n t he r emarks. I n t he appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2023 through December 31, 2023, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement. If additional forms are needed, photocopy the enclosed BOE-571-D.



Segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function). Examples of some property items and their most common categorization are listed below:

#### **EXAMPLES OF STRUCTURE ITEMS, Column 1**

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or

or profossion	, an eenalaering (precese eeenig)
or profession.	Boilers (manufacturing process)
Air conditioning (except process cooling)	Burglar alarm systems
Boilers (except manufacturing process)	Conveyors (to move materials and products)
Central heating & cooling plants	Cranes — traveling
Craneways	Environmental control devices (used in production process)
Elevators	Fans & ducts (used for processing)
Environmental control devices (if an integral part of the	Floors, raised computer rooms
structure)	Furnaces, process
Fans & ducts (part of an air circulation system for the	Ice dispensers, coin operated
building)	Machinery fdns. & pits (not part of normal flooring fdns.)
Fire alarm systems	Permanent partitions (less than floor to ceiling)
Partitions (floor to ceiling)	Pipelines, pipe supports, pumps used in the production process
Pipelines, pipe supports & pumps used to operate the facilities of a building	Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process
Pits not used in the trade or process	Plumbing — special purpose
Railroad spurs	Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (integral part of the building)	Refrigeration systems (not an integral part of the building)
Refrigerators, walk-in (excluding operating equipment)	Refrigerators, walk-in unitized; including operating equipment
which are an integral part of the building	Restaurant equipment used in food & drink preparation or service
Restaurants — rough plumbing to fixtures	(plumbing fixtures, sinks, bars, soda fountains, booths & coun-
Safes — imbedded	ters, garbage disposals, dishwashers, hoods, etc.)
Signs which are an integral part of the building excluding	Scales including platform & pit
sign cabinet (face & lettering)	Signs — all sign cabinets (face) & free standing signs including
Silos or tanks when primarily used for storage or	supports
distribution	Silos or tanks when primarily used for processing
Sprinkler systems	
Store fronts	

Television & radio antenna towers

LINE 69. If you have items reportable in Schedule B which were acquired in 1998 or previously, you must attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 69.

LINE 71. Add totals on line 70 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

LINE 72. Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B

#### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.



### **EXAMPLES OF FIXTURE ITEMS, Column 2**

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Blank Page

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

Name

Corporation No. Location \_ 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 I N E	Calendar Year of				TITIONS, NT, ETC.	2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.					Enter Code (C) or (DR) 3. CARPE			ETS (C), DRAPES (DR)			4. ATMs (Do not include free standir or counter-top units)		anding ts)
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97	Add <sup>-</sup>	TOTALS	S on lines	96, 103,	and any ad	ditional	schedule	es.	ENT	ER HER	RE A	ND ON (P1),	PART I	I, LINE	6				
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98 99																			
100													Carpets, drapes						
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101													Kiosk	s, etc.					
102	TOTAL						TOTAL						тота	ALS					
103																			

REMARKS:

#### 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

