



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)
(916) 445-2723

September 20, 1991

Mr. P--- T. C---
Vice President
A--- S--- T--- C---, Incorporated
XXXX ---- Road, Suite XXX
---, CA XXXXX

Dear Mr. C---:

This is in response to your letter of August 29, 1991, which was addressed to Mr. David Levine.

You inquire as to whether the Board considers a wrought-iron, ornamented gate to be "materials" or "fixtures" under our Regulation 1521.

The gate in question is 7' 6" high and 20' 1 1/4" wide and is mounted on posts embedded in concrete. We would consider such gates to be "fencing" or "doors" and therefore "materials," even though the gates are obviously fabricated offsite and installed as a unit.

We apologize for the delay in our reply.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr

cc: Mr. David H. Levine