

M e m o r a n d u m**190.1460**

To: San Bernardino – Auditing (RLL)

Date: March 2, 1965

From: Tax Counsel (PRD) - Headquarters

Subject: Rule 11 – Diving Boards

It is our general understanding that most diving boards are considered replaceable, and that they are usually secured to the diving board stand by means of “U” bolts, and can be removed and replaced with different boards. Since it can be expected that any particular diving board will be replaced should it be broken or worn or be unsuitable to the owner’s diving style, it would seem that such diving boards are fixtures since they are not inseparable parts of the completed structure of the diving board stand.

PRD:ls