



STATE BOARD OF EQUALIZATION

December 3, 1952

Your letters of October 18
And November 25

Dear Mr. ---:

You inquire whether the incinerator mentioned in your letter of August 21 might not more properly be regarded as "materials" rather than as "fixtures" under Ruling 11.

As is indicated by your letter and the accompanying photographs, these incinerators are extensive outdoor structures built on a brick and concrete base. It appears that the brick work is done at the erection site.

After examination of this evidence it appears to us that you are entirely correct in your view that these particular incinerators may properly be regarded as materials under Ruling 11.

Very truly yours,

W. W. Mangels
Assistant Counsel

WWM:ja

cc: Los Angeles – Tax Administrator