

# Memorandum

**190.2070**

To: Los Angeles – District Principal Auditor

Date: April 17, 1972

From: Principal Tax Auditor

Subject: Portable Air Conditioners

Your letter of April 6 concerning the application of tax to portable air conditioners placed in a sleeve in the wall which was constructed for that purpose has been discussed with Mr. T. P. Putnam. While this is a close question, we both are of the opinion that these units are fixtures and should be considered part of the realty. Accordingly, neither the lease nor the sale of it, when leased or sold together with the apartment would be subject to tax.

R. Nunes

RN:iw

# Memorandum

190.2070

To: Mr. Glenn Bystrom

Date: July 10, 1996

From: Gary Jugum

Subject: Non-Attorney Opinions

I have reviewed Bob Nunes' memorandum of April 17, 1972<sup>7</sup> to the Los Angeles District Principal Auditor.

We are in agreement with his conclusion, as follows:

**Portable Air Conditioners.** During the construction of an apartment house, the contractor provides an opening in the wall of each unit for the insertion of a portable air conditioner. The opening is fitted with a metal sleeve, and walls are then finished. The air conditioners are later inserted in the sleeve and plugged into an electrical outlet. The air conditioners are fixtures when installed and are realty when the structure is either leased or sold. 4/17/72.