EXCERPTS FROM
ASSESSORS' HANDBOOK SECTION 581
JANUARY 1, 2011 LIEN DATE

For Use by Participants of the Self-Paced Online Learning Session

Valuation of Personal Property and Fixtures Using Assessors' Handbook 581 (Equipment and Fixtures Index, Percent Good, and Valuation Factors)

To Perform Exercises at the end of Lessons within the Learning Session and completion of Examination by Appraisers seeking Appraisal Training Credit

ASSESSORS' HANDBOOK
SECTION 581

EQUIPMENT AND FIXTURES INDEX, PERCENT GOOD AND VALUATION FACTORS

JANUARY 2011

(USE FOR LIEN DATE JANUARY 1, 2011)

TABLE OF CONTENTS

TABLE 1: COMMERCIAL EQUIPMENT INDEX FACTORS

2010 Cost = 100	
Year	***Average***
2010	100
2009	100
2008	103
2007	106
2006	111
2005	116
2004	124
2003	128
2002	130
2001	130
2000	131
1999	134
1998	134
1997	135
1996	137
1995	139
1994	144
1993	148
1992	152
1991	154
1990	157
1989	161
1988	169
1987	176
1986	179
1985	181
1984	184
1983	190
1982	194
1981	202
1980	222
1979	242
1978	264
1977	284
1976	298
1975	317
1974	349
1973	401
1972	416
1971	429

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

TABLE 2: INDUSTRIAL MACHINERY AND EQUIPMENT INDEX FACTORS

2010 Cost = 100	
Year	***Average***
2010	100
2009	100
2008	101
2007	106
2006	108
2005	111
2004	115
2003	119
2002	120
2001	120
2000	120
1999	121
1998	122
1997	124
1996	126
1995	128
1994	132
1993	135
1992	137
1991	139
1990	143
1989	148
1988	155
1987	161
1986	164
1985	166
1984	170
1983	174
1982	178
1981	187
1980	206
1979	230
1978	254
1977	276
1976	296
1975	314
1974	365
1973	430
1972	448
1971	460

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

TABLE 3: AGRICULTURAL AND CONSTRUCTION EQUIPMENT INDEX FACTORS

2010 Cost = 100

Year	*Agricultural*	*Construction*
2010	100	100
2009	102	100
2008	105	103
2007	110	106
2006	113	109
2005	116	113
2004	122	120
2003	126	125
2002	128	126
2001	130	128
2000	132	128
1999	133	130
1998	135	131
1997	136	134
1996	138	137
1995	142	140
1994	148	143
1993	152	145
1992	157	148
1991	161	152
1990	167	157
1989	172	163
1988	180	171
1987	185	175
1986	186	179
1985	187	181
1984	188	184
1983	194	187
1982	203	191
1981	219	205
1980	244	227
1979	272	256
1978	296	282
1977	319	307
1976	345	330
1975	375	355
1974	439	431
1973	501	502
1972	517	522
1971	537	539

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

TABLE 4: MACHINERY AND EQUIPMENT PERCENT GOOD FACTORS

Individual Properties—Average Service Life—6.75 % Rate of Return

Year Acqd	Age	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	Age	Year Acqd
2010	1	67	76	**81**	85	87	89	91	**92**	93	94	94	95	**95**	96	96	**97**	97	**98**	**99**	**99**	**99**	1	2010
2009	2	38	52	**62**	69	74	78	81	**83**	85	87	88	89	**90**	92	93	**94**	95	**96**	**97**	**98**	**98**	2	2009
2008	3	17	32	**45**	54	61	67	71	**75**	78	80	82	84	**85**	88	89	**91**	92	**94**	**95**	**97**	**98**	3	2008
2007	4	6	17	**29**	40	49	56	61	**66**	70	73	76	78	**80**	83	85	**87**	89	**91**	**94**	**96**	**97**	4	2007
2006	5		8	**18**	28	37	45	52	**57**	62	66	69	72	**75**	79	81	**84**	86	**89**	**92**	**94**	**96**	5	2006
2005	6		3	**10**	18	27	35	42	**49**	54	59	63	66	**69**	74	76	**80**	83	**86**	**90**	**93**	**95**	6	2005
2004	7			**5**	11	19	26	34	**41**	46	52	56	60	**64**	70	72	**76**	80	**84**	**89**	**92**	**94**	7	2004
2003	8			**1**	7	13	19	26	**33**	39	45	50	54	**58**	65	68	**72**	76	**81**	**87**	**90**	**93**	8	2003
2002	9				3	8	14	20	**26**	32	38	44	48	**53**	60	63	**69**	73	**78**	**85**	**89**	**92**	9	2002
2001	10					4	10	15	**20**	26	32	37	43	**47**	55	59	**65**	70	**75**	**83**	**87**	**91**	10	2001
2000	11					1	6	11	**16**	21	26	32	37	**42**	50	54	**61**	66	**73**	**80**	**86**	**89**	11	2000
1999	12						3	8	**12**	16	22	27	32	**37**	45	49	**57**	62	**70**	**78**	**84**	**88**	12	1999
1998	13							5	**9**	13	17	22	27	**32**	41	45	**52**	59	**66**	**76**	**82**	**87**	13	1998
1997	14							2	**6**	10	14	18	23	**27**	36	40	**48**	55	**63**	**74**	**81**	**86**	14	1997
1996	15								**4**	7	11	15	19	**23**	32	36	**44**	51	**60**	**71**	**79**	**84**	15	1996
1995	16								**1**	5	9	12	16	**19**	28	32	**40**	48	**57**	**69**	**77**	**83**	16	1995
1994	17									2	6	9	13	**16**	24	28	**37**	44	**54**	**66**	**75**	**81**	17	1994
1993	18										4	7	10	**14**	21	25	**33**	40	**51**	**64**	**73**	**80**	18	1993
1992	19										1	5	8	**11**	18	22	**29**	37	**47**	**61**	**71**	**78**	19	1992
1991	20											2	6	**10**	15	19	**26**	33	**44**	**58**	**69**	**77**	20	1991
1990	21												4	**8**	13	16	**23**	30	**41**	**56**	**67**	**75**	21	1990
1989	22												2	**5**	11	14	**21**	28	**38**	**53**	**65**	**73**	22	1989
1988	23													**3**	10	12	**18**	24	**35**	**50**	**62**	**72**	23	1988
1987	24													**1**	8	10	**16**	22	**32**	**48**	**60**	**70**	24	1987
1986	25														6	8	**14**	19	**29**	**45**	**58**	**68**	25	1986
1985	26														3	6	**13**	18	**27**	**42**	**56**	**66**	26	1985
1984	27														1	5	**11**	15	**24**	**40**	**53**	**64**	27	1984
1983	28															2	**9**	14	**22**	**37**	**51**	**63**	28	1983
1982	29															1	**7**	12	**20**	**34**	**49**	**60**	29	1982
1981	30																**5**	11	**18**	**32**	**46**	**59**	30	1981
1980	31																**3**	8	**17**	**30**	**44**	**56**	31	1980
1979	32																**2**	7	**15**	**28**	**42**	**54**	32	1979
1978	33																	5	**14**	**26**	**40**	**52**	33	1978
1977	34																	3	**12**	**24**	**38**	**50**	34	1977
1976	35																	2	**10**	**22**	**35**	**48**	35	1976
1975	36																		**9**	**21**	**33**	**46**	36	1975
1974	37																		**7**	**19**	**31**	**44**	37	1974
1973	38																		**5**	**17**	**29**	**42**	38	1973
1972	39																		**3**	**16**	**27**	**40**	39	1972
1971	40																		**2**	**15**	**26**	**38**	40	1971

No Minimum Percent Good Intended

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Table 5: Construction Mobile Equipment Percent Good Factors

Year Acquired	*Age*	CONSTRUCTION MOBILE EQUIPMENT		
		New	*Used*	*Average*
2010	1	74	91	83
2009	2	66	81	74
2008	3	60	74	67
2007	4	55	68	62
2006	5	51	62	57
2005	6	47	58	53
2004	7	42	52	47
2003	8	38	47	43
2002	9	35	43	39
2001	10	31	38	35
2000	11	28	34	31
1999	12	26	32	29
1998	13	24	29	27
1997	14	22	27	25
1996	15	20	25	23
1995	16	19	23	21
1994	17	16	20	18
1993	18	13	17	15
1992	19	12	13	13
1991	20	11	11	11
1990	21		9	

No Minimum Percent Good Intended

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Table 6: Agricultural Mobile Equipment Percent Good Factors

Year Acquired	Age	AGRICULTURAL MOBILE EQUIPMENT						Age
		EXCEPT HARVESTERS			HARVESTERS			
		New	Used	Average	New	Used	Average	
2010	1	78	92	85	74	90	82	1
2009	2	70	82	76	64	78	71	2
2008	3	64	75	70	57	69	63	3
2007	4	58	68	63	50	60	55	4
2006	5	52	62	57	43	53	48	5
2005	6	47	56	52	38	46	42	6
2004	7	42	50	46	33	40	37	7
2003	8	38	45	42	29	35	32	8
2002	9	34	40	37	25	30	28	9
2001	10	30	36	33	21	26	24	10
2000	11	27	32	30	19	23	21	11
1999	12	25	30	28	17	21	19	12
1998	13	23	28	26	15	18	17	13
1997	14	22	26	24		16		14
1996	15	20	23	22		14		15
1995	16	18	21	20		14		16
1994	17		19					17
1993	18		17					18
1992	19							19

No Minimum Percent Good Intended

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Exhibit 3.A.: Non-Production Computers Classification Guidelines

PERSONAL COMPUTERS (Schedule A, column 5a)	*LOCAL AREA NETWORK EQUIPMENT (Schedule A, column 5b)*
Desktops	External Storage Devices
Docking Stations	Hubs
Ink Jet Printers	Mainframes
Laptops	Network Attached Storage Devices
Laser Printers	Routers
Mini Towers	Servers
Monitors	Switches
Netbooks	
Notebooks	LAN Components, including but not limited to:
PC Power Supply	Network Disk & Tape Drives
Scanners	Network Fan Trays
Workstations	Network Memory
	Portable Storage Devices
	Network Power Supply
Does not include Multi-Functional Printers	Network Adaptors
	Network Interface Cards
	Network Processors

Table 7: Non-Production Computer Valuation Factors

Year Acquired	*Age*	*PERSONAL COMPUTERS*	*LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)*
2010	1	54	73
2009	2	39	47
2008	3	24	30
2007	4	15	19
2006	5	10	12
2005	6	6	8
2004	7	4	5
2003	8	2	3
2002	9	2	2

Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 7 are rebuttably presumed to be the full cash value for non-production computer equipment. A county assessor or taxpayer has the right to present evidence supporting values different from those determined by use of Table 7 in order to attempt to overcome the presumption.

SEMICONDUCTOR MANUFACTURING EQUIPMENT AND FIXTURES VALUATION FACTORS

The *Semiconductor Manufacturing Equipment and Fixture Valuation* table (Table 8) was adopted by the Board on October 1, 2008 (effective as of the lien date January 1, 2009). Similar to the computer valuation factors, the semiconductor manufacturing equipment and fixture valuation factors are intended to be applied directly to historical costs.

The semiconductor machinery and equipment valuation factors are based on a 6-year economic life ***untrended***. A minimum valuation factor of 8 percent applies to machinery and equipment. The semiconductor fixtures valuation factors are based on a 10-year economic life ***trended***. A minimum percent good factor of 10 percent applies to the fixtures. The valuation factors include the minimum percent good and the trending.

DEFINITION

Semiconductor manufacturing equipment consists of (1) manufacturing equipment used in a clean room for the fabrication of semiconductor chips; (2) test equipment used in the manufacturing and research and development environment and to test semiconductor manufacturing equipment; and (3) fixtures in place to support a semiconductor fabrication facility. This definition is not limited by the size of a semiconductor facility or the technology of the chips produced.

CLASSIFICATION — SEMICONDUCTOR MANUFACTURING EQUIPMENT AND FIXTURES

Following is a list to serve as guidance in classifying machinery and equipment and fixtures in the semiconductor industry. Machinery and equipment should be reported on Schedule A-1 of the business property statement (BOE-571-L); fixtures should be reported on Schedule B-2.

Fixturization from the clean room or service bay wall or floor that is directly related to the installation of machinery and equipment should also be reported on Schedule A-1 and valued in the same manner as the machinery and equipment.

Exhibit 3.B.: Semiconductor Manufacturing Equipment and Fixtures Classification Guidelines

Machinery and Equipment (A-1)	
Annealing Equipment	Measuring and Analytical Instrumentation
Annealing Furnace	AUGER
Asher, Dry Resist Removal	EPMA
Atmospheric Pressure Chemical Vapor Deposition (APCVD)	ESCA
Baking	Failure Analysis Equipment (E-beam, Laser, FIBS, Atomic Force)
Chemical Mechanical Planarization Equipment	IR Life-time Measurement
Post CMP Clean Tool	Film Thickness Monitoring
Wafer Marking	Liquid/Gas/Air/Dust Counter
Mark Reader	Particle Inspection
Back Grinder	Reflection Measuring
Bump Plating	Spectrophotometer
Tape Sticker/Peeler	Medium Current
Backside Etcher	Megasonic and Ultrasonic Cleaning System
Coater (Spin, Spray, Extrusion)	Metal Organic Chemical Vapor Deposition (MOCVD) Oxidation Furnace
Columnated Sputtering	Metal Organic Vapor Phase Epitaxy (MOVPE)
Compound Semiconductor Epitaxial Equipment	Molecular Beam Epitaxy (MBE)
Contact Aligner	Plasma Enhanced Chemical Vapor Deposition (PECVD)
Developer	Plasma Etching
Diffusion Furnace	Plasma Stripper
Dry Residue Removal	Processing Equipment
Drying Equipment (Spin Dryer, Spin Rinse Dryer) (SRD)	Projection Aligner
E-Beam Direct Write	Projection Exposure System
EUV	Proximity Aligner
Edge Bead Removal System	Rapid Thermal
Electroplating (ECD) Equipment	Reactive Ion Etch (RIE)
Gas Etching	Resist Development Analyzer
Hardening System, Resist Stabilizing Equipment	Resist Processing Tools for Device Production
High Current	Resist Stabilizing Equipment
High Density Plasma Chemical Vapor Deposition (HDPCVD)	SCALPEL
High Energy and Plasma Immersion	Silicon Epitaxial Growing Equipment
High Pressure Jet Cleaner	Spin-On Deposition Tools
Holographic Mask Aligner, and Other Exposure Tools for Device Production Mask Aligner	Spin Processor, Wafer (Photoresist) Track Step-and-Scan
IPA Dryer	Sputter Etching
Ion Beam Etching	Stepping Projection Aligner
Ion Beam Milling	Supercritical Cleaning System
Ion Milling	Surface Tension Dryer
Ionized Sputtering	Synchrotron Radiation (SR) Aligner
Laser Annealer	UV Photoresist Curing
Long Throw Sputtering	Vacuum Evaporation Equipment (Aluminum and Gold Evaporators)Wafer Brush/Scrubber
Low Pressure Chemical Vapor Deposition (LPCVD)	Wafer Peripheral Exposure Equipment
Magnetically Enhanced (RIE)	Wet Bench (Immersion, Spray, Recirculators), Sink
	Wet Etching Equipment
	Wet Spin Etcher
	X-ray Aligner
	X-Ray Stepper

Fixtures (B-2)	
Acid Neutralization System	Gas and Chemical Vaults
Air Filtration System, HEPA Filters	Gas Monitoring System
Air Handlers	Liquid Waste, Storage and Treatment System
Air Recirculation Fans Central Utility Building (CUB) for the Process	Nitrogen and Oxygen Lines
Bulk Chemicals, Storage and Delivery System	Process Cooling Tower
Bulk Gas, Storage and Delivery Systems	Process Cooling Water
Chillers	Scrubbers (Fume Scrubbers)
Clean room HVAC Support system	Sodium Hydroxide Storage Tanks
Compressed Air Systems	Specialty Gases, Storage and Delivery System
Deionized Water Tanks and Piping	Storage Bunkers for Corrosives, Flammables, and Solvents
Electrical Substations	Sulfuric Acid Storage Tanks
	Water Purification System

Table 8: Semiconductor Manufacturing Equipment & Fixtures Valuation Factors

Year Acquired	*Age*	*MACHINERY AND EQUIPMENT VALUATION FACTORS (Report on Schedule A-1)*	*FIXTURES VALUATION FACTORS (Report on Schedule B-2)*
2010	1	78	92
2009	2	61	83
2008	3	46	75
2007	4	34	70
2006	5	25	62
2005	6	18	54
2004	7	12	47
2003	8	8	39
2002	9		31
2001	10		24
2000	11		19
1999	12		14
1998	13		12
1997	14		12
1996	15		12
1995	16		12
1994	17		12

Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 8 are rebuttably presumed to be the full cash value for semiconductor manufacturing equipment and fixtures. A county assessor or taxpayer has the right to present evidence supporting values different from those determined by use of Table 8 in order to attempt to overcome the presumption.

BIOPHARMACEUTICAL INDUSTRY EQUIPMENT AND FIXTURES VALUATION FACTORS

The *Biopharmaceutical Industry Equipment and Fixtures Valuation* table (Table 9) was adopted by the Board in July 2008 (effective as of the lien date January 1, 2009). These factors are intended to be applied directly to the historical costs of property for each category.

DEFINITION

Biopharmaceutical Industry Equipment and Fixtures consist of equipment and fixtures utilized in connection with, or in support of, research and/or manufacturing activities that use organisms, or materials derived from organisms, their cellular, subcellular, or molecular components, to discover and/or provide products for human or animal therapeutics, diagnostics, and/or vaccines.

CLASSIFICATION — BIOPHARMACEUTICAL INDUSTRY EQUIPMENT AND FIXTURES

Following is a sample listing of the equipment and fixtures included in these schedules and categories. Other types of equipment (office equipment, computers, etc.) should be valued using the index factors and percent good factors or the valuation factors presented in the remainder of the handbook as appropriate.

Exhibit 3.C.: Biopharmaceutical Industry Equipment and Fixtures Classification Guidelines

Cell Fusion Devices	Molecular Imaging Equipment
Cell Sorting Instruments – FACS	Particle Counters and Analyzers
Chemstations – computer controlled	Peptide Synthesizers and Sequencers
Cryostats	Protein Synthesizers
Chromatography – Desktop	Scintillation Counters
Cytometry Instruments	Spectrometers
DNA Sequencers and Analyzers	Spectrophotometers
DNA Synthesizers and Purifiers	Thermal Analysis Instruments
Electrolyte Analyzers	Viscometers
Electron Scanning Microscopes	X-Ray Diffratometers
Electrophoresis – Gas or Liquid	Other unspecified equipment that is similar in character, scale, and technology
Mass Spectrometers – NMR, FTIR, AA, MALDI	

Machinery and Equipment (A-1) *Lab Equipment*	
General Laboratory Equipment	
Analytical Balances	Incubators
Anesthetic Machines	Liquid Samplers
Animal Cages	Micromanipulators
Autoclaves	Microscopes
Autosamplers	Microtomes
Bacteria Identification Systems	Optical Scanning Detectors
Cameras used in research	Organic Synthesizers
Centrifuges (and rotors)	Osmometers
Chart Recorders	Ovens
Conductivity Monitors	pH Analyzers
Control Valves (laboratory scale)	Pipettes
Densitometers	Pumps (laboratory scale)
Digital Counters	Radiation Monitors
Evaporator	Reactor Vessels (<100 liters)
Fermentors (< 100 liters)	Refrigerators and Freezers
Fume Hoods (portable)	Sample Handling Equipment
Glass Handling Equipment	Samplers
Glassware Washers	Shakers
Glucose Analyzers	Sterilizers
Ice Machines	Stirrers
Imaging Equipment	Ultrasonic Cleaning Systems
	Waterbaths

Other Equipment (A-3) *Commercial Manufacturing Equipment*	
Air Sampler	Commercial Scale Stainless Steel Tanks and Vessels
Clean Room Monitor	Custom Roller Bottle Apparatus
Commercial Scale Agitator	Equipment Skids
Commercial Scale Control Devices	Filter Housings, Stainless Steel
Commercial Scale Fermentation Tanks and Controls	Floor Scale
Commercial Scale Glycol System	Flow Meter
Commercial Scale Mix Tanks, Stainless Steel	Piping and tubing between Production Vessels
Commercial Scale Mixers	Roller Bottle Machine Capper
Commercial Scale Pumps	Roller Bottle Machine Unit
Commercial Scale Purification Vessels and Devices	Roller Racks
Commercial Scale RO Water Unit and System	Sanitary Valves (personal property)
	WFI Water Still
	Other Commercial Scale Control Devices
	Other Commercial Scale Tanks, Vessels, and Devices

Tools, Molds, Dies, Jigs (A-4) ***Pilot Scale Manufacturing Equipment***	
Mobile Pilot Plants	Skids
Pilot Scale Fermentation Control	Small Fermentors (< 500 liters)
Pilot Scale Mixers	Small Scale Process Control Devices
Pilot Scale Pumps and Hose Apparatus	Individual components aggregated into pilot scale manufacturing equipment systems
Pilot Scale Purification Vessels and Devices	

Fixtures (B-2) ***Fixtures and Process Piping***	
Benches and Counters, Built-in	HVAC systems and ductwork unique to process
Cabinets, Built-in	Individual components aggregated into fixtures
Casework, Metal	Piping and plumbing related to process
Casework, Wood	RO, DI, WFI Water Piping
Clean In Place Equipment	Safety Stations and First Aid Cabinets
Clean Room Air Ducts/Handlers	Clean Room Special Wall Surfaces
Clean Room Filter Units	Steam supply unique to process
Clean Room Fixtures, not specified	Walk-in freezers and refrigerator units
Clean Room Special Floor Surfaces	Wall Cases, Built-in
Cleanrooms	Waste disposal equipment unique to process
Electric supply systems unique to process	Water supply systems unique to process (WFI)
Emergency Generators (for process)	Water, electric, and gas hook-ups to lab stations
Feedwater System	Other items meeting the definition of a fixture as specified in Property Tax Rule 122.5
Fiber optic communication systems (for process)	
Fume Hoods (built-in)	

Table 9: Biopharmaceutical Industry Equipment & Fixtures Valuation Factors

Year Acquired	*Age*	SCHEDULE A			SCHEDULE B
		Machinery & Equipment (A-1)	*Other Equipment* (A-3)	*Tools, Molds, Dies, Jigs* (A-4)	*Fixtures* (B-2)
2010	1	85	92	89	92
2009	2	69	83	78	83
2008	3	55	76	68	76
2007	4	42	70	59	70
2006	5	30	62	49	62
2005	6	20	54	39	54
2004	7	13	46	30	46
2003	8	12	39	23	39
2002	9	12	31	16	31
2001	10	12	24	12	24
2000	11	12	18	12	18
1999	12	12	13	12	13
Prior	Prior Years	12	12	12	12

Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 9 are rebuttably presumed to be the full cash value for biopharmaceutical industry equipment and fixtures. A county assessor or taxpayer has the right to present evidence supporting values different from those determined by use of Table 9 in order to attempt to overcome the presumption.

DOCUMENT PROCESSOR VALUATION FACTORS

The *Document Processor Valuation* table (Table 10) was adopted by the Board in December 2009 (effective as of the lien date January 1, 2010). These factors are intended to be applied directly to the historical costs. A 10 percent minimum valuation factor applies to devices beyond age 8.

DEFINITION

Document processors consist of analog "light–lens" devices, as well as digital devices, which contain a document scanning system and a print controller. These include stand-alone copiers, and multifunction products (MFPs) that are capable of copying, scanning, printing, and faxing.

Table 10: Document Processor Valuation Factors

Year Acquired	*Age*	*Document Processors*
2010	1	58
2009	2	47
2008	3	32
2007	4	28
2006	5	23
2005	6	19
2004	7	15
2003	8	13
2002	9	10
2001	10	10
Prior	Prior Years	10

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

OFFSET LITHOGRAPHIC PRINTING PRESSES VALUATION FACTORS

The *Offset Lithographic Printing Presses Valuation* table (Table 11) was adopted by the Board in December 2009 (effective as of the lien date January 1, 2010). These factors are intended to be applied directly to the historical costs. A 10 percent minimum valuation factor applies to devices beyond age 13.

DEFINITION

Offset lithography is a printing process in which the image area and the non-image area co-exist on the same plane, rather than raised (in the letterpress process) or etched (in the gravure process). The two basic varieties of offset lithography are sheet fed offset lithography and web offset lithography. The valuation factors are intended to be applied to sheet fed offset lithography printing presses.

The offset lithographic printing unit has three principal cylinders: a *plate cylinder*, to which the inked image on a plate is attached, a *blanket cylinder*, to which the offset blanket is attached, and an *impression cylinder*, which carries the paper through the printing unit and provides a solid surface against which the offset blanket can impress the image on the paper or other surface.

The valuation factors are not intended to be applied to plateless or non-impact printing presses (i.e., digital printing or quick printing) or web fed (continuous fed) printing presses. Additionally, the valuation factors are not intended to be applied to other equipment used in print production, such as "prepress" equipment (used to transform an original into a state that is ready for reproduction for printing) and "postpress" equipment (equipment used to finish or bind the printed material).

TABLE 11: Offset Lithographic Printing Presses Valuation Factors

Year Acquired	*Age*	*Offset Lithographic Printing Presses*
2010	1	91
2009	2	82
2008	3	74
2007	4	66
2006	5	58
2005	6	50
2004	7	43
2003	8	37
2002	9	31
2001	10	23
2000	11	20
1999	12	17
1998	13	13
Prior	Prior Years	10

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.