STATE OF CALIFORNIA

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November 25, 2015

No. 2015/053

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 581,
EQUIPMENT AND FIXTURES INDEX, PERCENT GOOD AND VALUATION FACTORS

The 2016 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), was approved by the Board on November 17, 2015. All information is for use as of the lien date, January 1, 2016. This revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors for:

- Non-production computers (adopted in April 2009);
- Semiconductor manufacturing equipment and fixtures (adopted in October 2008);
- Biopharmaceutical industry equipment and fixtures (adopted in July 2008);
- Document processors (adopted in December 2009); and
- Offset printing presses (adopted in December 2009).

The non-production computers, semiconductor manufacturing equipment, and biopharmaceutical equipment valuation factor tables are a result of valuation studies conducted pursuant to Revenue and Taxation Code section 401.20.

AH 581 is available on the Board's website at www.boe.ca.gov/proptaxes/prioryrs.htm. If you have questions regarding this publication, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung for

Dean R. Kinnee
Deputy Director
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DRK:sk