



STATE BOARD OF EQUALIZATION
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No. 2018/060

December 14, 2018

TO COUNTY ASSESSORS:

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

The 2019 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), is for use as of the lien date, January 1, 2019. This revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors that were adopted in previous years for the following types of equipment:

- Non-production computers;
- Semiconductor manufacturing equipment and fixtures;
- Biopharmaceutical industry equipment and fixtures;
- Document processors; and
- Offset printing presses.

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 of Equalization'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

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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