



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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No. 2020/007

February 13, 2020

TO COUNTY ASSESSORS:

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

On December 20, 2019, the State Board of Equalization (BOE) staff issued Letter To Assessors (LTA) No. 2019/048, announcing the 2020 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), for use as of the January 1, 2020 lien date. Since the release of the 2020 revision of AH 581, there were two errors discovered and brought to the BOE staff's attention for correction.

The first error was discovered on page 10 of AH 581, Table 3, Agricultural and Construction Equipment Index Factors, where the construction index factor for the year 2009 was inadvertently left blank. This error was corrected on December 23, 2019, and AH 581 was reposted to our website reflecting the correction.

The second error was discovered on page 12 of AH 581, Table 4, Machinery and Equipment Percent Good Factors, where the percent good factor for the year 2011, age 6, was inadvertently left blank. This error was corrected on January 16, 2020, and AH 581 was reposted to our website reflecting the correction.

No further corrections have been made to AH 581. These errors occurred during the process of making the document ADA (Americans with Disabilities Act) compliant before posting the document to our website. For those parties who directly requested from the BOE and received only the excel version of the tables from AH 581, those tables had the correct information and were not affected by the ADA compliant conversion.

The most current version of AH 581 is available on the BOE's website at [www.boe.ca.gov/proptaxes/prioryrs.htm](http://www.boe.ca.gov/proptaxes/prioryrs.htm). We apologize for any inconvenience these errors have caused. 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  
Deputy Director  
Property Tax Department

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