



STATE BOARD OF EQUALIZATION
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No. 2024/051

December 30, 2024

TO COUNTY ASSESSORS:

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

The 2025 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), includes updates to the equipment index and percent good factor tables on the State Board of Equalization's (BOE) Open Data Portal at <https://boe.ca.gov/dataportal/>. Also included are valuation factors for:

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

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

General instructions and pertinent information regarding the use of the factor tables are included in the PDF format of AH 581, which is available on the BOE's website at www.boe.ca.gov/proptaxes/prioryrs.htm. The index, percent good, and valuation factor tables for lien dates 2010 to the present are available on the ODP at <https://boe.ca.gov/dataportal/>.

If you have questions regarding this publication, 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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