



**STATE BOARD OF EQUALIZATION**

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Executive Secretary  
No. 81/25

February 17, 1981

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 581,  
EQUIPMENT INDEX FACTORS

Here is the 1981 revision of Assessors' Handbook Section 581, Equipment Index Factors. The equipment index factors in Chapters II, III, and IV have been updated.

The percent good tables have been modified by increasing the rate of return to 11.5 percent from the 11 percent used last year. In addition to the percent good table derived by the individual method that we have included in the past, we have also included a table derived by the group method. Additional discussion on the derivation of the rate of return and the 2 percent good tables are contained in the Foreword.

Chapter VIII contains a list of improvements classified as structures or fixtures. This classification should be followed by the taxpayer in completing Schedule B of the Business Property Statement.

Should you have any questions regarding this handbook, please contact Charlie Knudsen of this division.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:ebv  
Enclosure

AH-08-0240A