



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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February 16, 2007

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Executive Director

No. 2007/008

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

DEFINITION OF BIOPHARMACEUTICAL EQUIPMENT AND FIXTURES

A project to conduct studies to develop valuation factors for biopharmaceutical equipment and fixtures has commenced. Board staff, two representatives from county assessors' offices, and two representatives from industry comprise the team for these studies. The results will ultimately be presented to the Board for adoption and published as valuation factors in Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*.

The first stage of the project was to determine its scope and that was accomplished by defining "biopharmaceutical equipment and fixtures" for purposes of this study. The following is the proposed definition developed by the project team:

Equipment and fixtures utilized in connection with, or in support of, research and/or manufacturing activities that use organisms, or materials derived from organisms, their cellular, subcellular, or molecular components, to discover and/or provide products for human or animal therapeutics and/or diagnostics.

Interested parties may provide comments or suggestions for changes to the proposed definition by sending them to Mr. Mike Harris at [mike.harris@boe.ca.gov](mailto:mike.harris@boe.ca.gov), or by faxing them to 916-323-8765. Comments/suggestions should be provided by March 23, 2007.

All documents regarding this project will be posted to the Board's website at [www.boe.ca.gov/proptaxes/valuation.htm](http://www.boe.ca.gov/proptaxes/valuation.htm). If you have questions regarding this project, you may contact Mr. Harris at 916-324-2306.

Sincerely,

/s/Mickie Stuckey for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk