STATE OF CALIFORNIA

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November 16, 2011

No. 2011/040

TO COUNTY ASSESSORS:

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

The 2012 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), was approved by the Board on November 15, 2011. The 2012 revision of AH 581 is available on the Board's website at www.boe.ca.gov/proptaxes/prioryrs.htm. This annual revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors for:

- Non-production computers (adopted by the Board in April 2009);
- Semiconductor manufacturing equipment and fixtures (adopted by the Board in October 2008);
- Biopharmaceutical industry equipment and fixtures (adopted by the Board in July 2008);
- Document processors (adopted by the Board in December 2009); and
- Offset printing presses (adopted by the Board in December 2009).

The nonproduction 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. This revision also includes guidance to industry in identifying, gathering, and verifying data to submit to Board staff for the purpose of conducting a valuation study of their personal property/equipment.

All information is for use as of the 2012 lien date, January 1, 2012. The 2012 revision of AH 581 will only be available on the Board's website; no hard copies will be distributed. If you have questions regarding this publication, you may contact Mr. Isaac Cruz at 916-274-3355 or at Isaac.Cruz@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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