



STATE BOARD OF EQUALIZATION  
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No. 2014/060

December 2, 2014

TO COUNTY ASSESSORS:

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

The 2015 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), was approved by the Board on November 19, 2014. All information is for use as of the lien date, January 1, 2015. This revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors for:

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

AH 581 is available on the Board's website at [www.boe.ca.gov/proptaxes/prioryrs.htm](http://www.boe.ca.gov/proptaxes/prioryrs.htm). If you have questions regarding this publication, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Acting Deputy Director  
Property Tax Department

DRK:bf