



STATE BOARD OF EQUALIZATION
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No. 2020/066

December 18, 2020

TO COUNTY ASSESSORS:

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

The 2021 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), is for use as of the lien date, January 1, 2021. This revision includes updates to the equipment index and percent good factors tables. 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 non-production 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 State Board of Equalization's website at 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/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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