

**M e m o r a n d u m**

**To:** Honorable Ted Gaines, Chairman  
Honorable Sally J. Lieber, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

**Date:** December 5, 2025

**From:** David Yeung, Deputy Director  
Property Tax Department

**Subject:** *Board Meeting, December 2025 – Administrative Session  
Assessors' Handbook Section 581, Equipment and Fixtures Index, Percent Good and Valuation  
Factors*

I request that Assessors' Handbook Section 581, Equipment and Fixtures Index, Percent Good and Valuation Factors (AH 581), be approved for publication on the State Board of Equalization's Open Data Portal at <https://boe.ca.gov/dataportal>. Revenue and Taxation Code section 401.5 requires the Board to issue information to County Assessors that promotes uniformity in assessed values throughout the state. Pursuant to that mandate, staff developed the January 2026 version of AH 581, which contains current tables of equipment and fixtures index, percent good, and valuation factors that will aid in the mass appraisal of various types of personal property and fixtures. Also included are valuation factors that were adopted in previous years for the following types of equipment:

- Non-production computers;
- Semiconductor manufacturing equipment and fixtures;
- Biopharmaceutical industry equipment and fixtures;
- Document processors; and
- Offset printing presses.

Under the Board's authority provided by Revenue and Taxation Code section 401.5, I request that this item be placed on the Board's December 2025 Administrative Session Agenda for approval.

DY:lk  
Attachment

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

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Yvette M. Stowers  
Executive Director