STATE OF CALIFORNIA

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December 12, 2017

No. 2017/052

TO COUNTY ASSESSORS:

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

The 2018 revision of Assessors' Handbook Section 581 (AH 581), *Equipment and Fixtures Index, Percent Good and Valuation Factors*, is for use as of the lien date, January 1, 2018. This revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors for:

- Non-production 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 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 Board'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/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:rw