



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento

SALLY J. LIEBER
Second District, San Francisco

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director
No. 2025/046

December 30, 2025

TO COUNTY ASSESSORS:

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

The 2026 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), includes updates to the equipment index and percent good factor tables on the State Board of Equalization's (BOE) Open Data Portal (ODP) at <https://boe.ca.gov/dataportal/>. 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.

General instructions and pertinent information regarding the use of the factor tables are available in PDF format on the BOE website at www.boe.ca.gov/proptaxes/prioryrs.htm. Index, percent good, and valuation factor tables for the present and prior lien dates are available on the ODP at <https://boe.ca.gov/dataportal/>.

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

DY:ra