



OFFICE OF
**ASSESSOR-COUNTY CLERK-
 RECORDER & ELECTIONS**
 COUNTY OF SAN MATEO

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 RECORDER & CHIEF ELECTIONS OFFICER

State Board of Equalization

Qualifications For A Biopharmaceutical Industry Equipment And Fixtures

The California State Board of Equalization (SBE) has adopted in July 2008 (effective as of January 1, 2009 lien date) guidelines for the assessment of biopharmaceutical industry equipment and fixtures that meet the criteria as defined below. Instructions for reporting the specific types of property are addressed by the SBE guidelines (AH 581) on the Business Property Statement (Form 571-L). The San Mateo County Assessor's Office requests that you **notify us if your equipment and fixtures located in San Mateo County meet the State Board of Equalization's criteria by signing and returning this form.** You may return this form via email at biotech@smcacre.gov, or mailed with your Business Property Statement (Form 571-L).

The State Board of Equalization defines the qualifying biopharmaceutical industry equipment and fixtures as follows:

Equipment and fixtures utilized in connection with, or in support of, research and/or manufacturing activities that use organisms, or materials derived from organisms, their cellular, subcellular, or molecular components, to discover and/or provide products for human or animal therapeutics, diagnostics, and/or vaccines.

Specific equipment and fixtures owned and/or used meeting the above criteria as described shall use the following reporting categories when completing the Business Property Statement (Form 571-L):

Form 571-L Category	Description
Schedule A	
Column 1 – Machinery & Equipment	General Laboratory Equipment and High Tech Analytical Instruments
Column 3 – Other Equipment	Commercial Manufacturing Equipment
Column 4 – Tools, Dies, Jigs	Pilot Scale Manufacturing Equipment
Schedule B	
Column 2 – Fixtures	Fixtures and Process Piping

A sample listing of the equipment and fixtures covered by LTA 99/54 is attached.

(Firm Name) _____ (Account No. _____) meets the State Board of Equalization's criteria for biopharmaceutical industry equipment and fixtures for its property located in San Mateo County and requests assessment as a biopharmaceutical firm.

Signature of Person Making Claim Title Date

Please Print Name Telephone Email

*** Please Note: This Statement is Subject to Verification on an Audit.**

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**Schedule A
Machinery and Equipment**

General Laboratory Equipment	Hi-tech Analytical Instruments
Analytical Balances Anesthetic Machines Animal Cages Autoclaves Autosamplers Bacteria Identification Systems Cameras used in research Centrifuges (and rotors) Chart Recorders Conductivity Monitors Control Valves (laboratory scale) Densitometers Digital Counters Evaporator Fermentors (< 100 liters) Fume Hoods (portable) Glass Handling Equipment Glassware Washers Glucose Analyzers Ice Machines Imaging Equipment Incubators Liquid Samplers Micromanipulators Microscopes Microtomes Optical Scanning Detectors Organic Synthesizers Osmometers Ovens pH Analyzers Pipettes Pumps (laboratory scale) Radiation Monitors Reactor Vessels (<100 liters) Refrigerators and Freezers Sample Handling Equipment Samplers Shakers Sterilizers Stirrers Ultrasonic Cleaning Systems Waterbaths	Cell Fusion Devices Cell Sorting Instruments – FACS Chemstations – computer controlled Cryostats Chromatography – Desktop Cytometry Instruments DNA Sequencers and Analyzers DNA Synthesizers and Purifiers Electrolyte Analyzers Electron Scanning Microscopes Electrophoresis – Gas or Liquid Mass Spectrometers – NMR, FTIR, AA, MALDI Molecular Imaging Equipment Particle Counters and Analyzers Peptide Synthesizers and Sequencers Protein Synthesizers Scintillation Counters Spectrometers Spectrophotometers Thermal Analysis Instruments Viscometers X-Ray Diffratometers Other unspecified equipment that is similar in character, scale and technology

Other Equipment

<p>Air Sampler Clean Room Monitor Commercial Scale Agitator Commercial Scale Control Devices Commercial Scale Fermentation Tanks and Controls Commercial Scale Glycol System Commercial Scale Mix Tanks, Stainless Steel Commercial Scale Mixers Commercial Scale Pumps Commercial Scale Purification Vessels and Devices Commercial Scale RO Water Unit and System</p>	<p>Commercial Scale Stainless Steel Tanks and Vessels Custom Roller Bottle Apparatus Equipment Skids Filter Housings, Stainless Steel Floor Scale Flow Meter Piping and tubing between Production Vessels Roller Bottle Machine Capper Roller Bottle Machine Unit Roller Racks Sanitary Valves (personal property) WFI Water Still Other Commercial Scale Control Devices Other Commercial Scale Tanks, Vessels and Devices</p>
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Tools, Molds, Dies, Jigs

<p>Mobile Pilot Plants Pilot Scale Fermentation Control Pilot Scale Mixers Pilot Scale Pumps and Hose Apparatus Pilot Scale Purification Vessels and Devices</p>	<p>Skids Small Fermentors (< 500 liters) Small Scale Process Control Devices Individual components aggregated into pilot scale manufacturing equipment systems</p>
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**Schedule B
Fixtures**

<p>Benches and Counters, Built-in Cabinets, Built-in Casework, Metal Casework, Wood Clean In Place Equipment Clean Room Air Ducts/Handlers Clean Room Filter Units Clean Room Fixtures, not specified Clean Room Special Floor Surfaces Cleanrooms Electric supply systems unique to process Emergency Generators (for process) Feedwater System Fiber optic communication systems for process Fume Hoods (built-in)</p>	<p>HVAC systems and ductwork unique to process Individual components aggregated into fixtures Piping and plumbing related to process RO, DI, WFI Water Piping Safety Stations and First Aid Cabinets Clean Room Special Wall Surfaces Steam supply unique to process Walk-in freezers and refrigerator units Wall Cases, Built-in Waste disposal equipment unique to process Water supply systems unique to process (WFI) Water, electric, and gas hook-ups to lab stations Other items meeting the definition of a fixture as specified in Property Tax Rule 122.5</p>
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