The Steady-State Expression

$$x(t) = x(\infty) + [x(0^{+}) - x(\infty)]e^{-\frac{t}{\tau}}$$

Ratio between Resistance and Capacitance (τ)	Ratio between Resistance and Inductance (τ)
$\tau = R_{eq.} C_{eq.}$	$\tau = \dfrac{L_{eq.}}{R_{eq.}}$