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Executive Director

No. 2005/068

December 12, 2005

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,  
RURAL BUILDING COSTS

Enclosed are copies of updated pages for Assessors' Handbook Section 534, *Rural Building Costs*. These updated pages are replacements to the January 1, 2005 version of AH 534.

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

The entire text of AH 534 is posted to the Board's website at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm). If you have any questions or comments regarding this handbook, please contact Mr. Russ Kovanda at 916-322-2612 or [russ.kovanda@boe.ca.gov](mailto:russ.kovanda@boe.ca.gov).

Sincerely,

/s/ Dean Kinnee for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosures

ASSESSORS' HANDBOOK SECTION 534  
*RURAL BUILDING COSTS*

UPDATES -- January 1, 2006

These corrections are for pages in Assessors' Handbook Section 534 dated January 1, 2005.

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