



STATE BOARD OF EQUALIZATION  
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Executive Director  
No. 2005/078

December 21, 2005

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 531,  
RESIDENTIAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 531, *Residential Building Costs*. These updated pages are replacements to the January 1, 2005 version of AH 531.

The compilation of cost factors and specifications for AH 531 is a continuous process. Your comments and input, particularly information regarding the locale adjustment factor for your county, will help to make this handbook a more useful product.

The entire text of AH 531 is posted to the Board's Web site 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. Ken King at 916-324-2742 or [ken.king@boe.ca.gov](mailto:ken.king@boe.ca.gov).

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure