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No. 2012/058

December 19, 2012

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534.
RURAL BUILDING COSTS

The 2013 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates costs contained in previous editions. The 2013 revision of AH 534 is available only on the Board's website. The entire text, photographs, and drawings of AH 534 are posted to the Board's website at <http://www.boe.ca.gov/proptaxes/ah534.htm>.

The costs in this 2013 revision are based on recently sampled market data, Producer Price Index data, and cost information from knowledgeable sources in the rural cost field. There has been very little movement in the basic building costs, as indicated by the latest Producer Price Index. Many of those costs in that index were shown to have risen slightly, but others declined somewhat. The conclusion from our analysis of all sources is that overall costs were roughly static. However, adjustments were made to the Wind Machines chapter, AH 534.80, but that was due to the acquisition of new cost information on the topic. The costs in the remaining chapters have had significant adjustments in recent years, further supporting our determination that there is no need for adjustments to those chapters for 2013.

The compilation of cost factors and specifications for AH 534 is a continuous process. Your comments and input will help to make this handbook a more useful product. If you have any questions or comments regarding this handbook, please contact Mr. Michael Saunders at michael.saunders@boe.ca.gov or 1-916-274-3365.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mds