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No. 2013/066

December 20, 2013

TO COUNTY ASSESSORS:

**ASSESSORS' HANDBOOK SECTION 534,
*RURAL BUILDING COSTS***

The 2014 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates costs contained in previous editions and includes new data. These costs become effective as of January 1, 2014. The 2014 revision of AH 534 is available only on the BOE website. The entire text, photographs, and drawings of AH 534 are posted to the BOE website at www.boe.ca.gov/proptaxes/ah534.htm.

The costs in this 2014 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 some movement in the basic building costs, as indicated by the latest Producer Price Index. Many of the costs in that index have increased slightly over the last several years and, therefore, most chapters have been updated for this revision.

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