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December 24, 2014

No. 2014/069

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,
RURAL BUILDING COSTS

The 2015 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, 2015. The 2015 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 2015 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, many 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/ Dean R. Kinnee

Dean R. Kinnee
Acting Deputy Director
Property Tax Department

DRK:mds