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Executive Director

No. 2017/051

December 12, 2017

TO COUNTY ASSESSORS:

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

Analysis of cost data relative to rural buildings and agricultural-based equipment has been completed, and it indicates minimal change for costs in the 2017 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*.

The data analyzed during 2017 was based on recently sampled market data, Producer Price Index data, and cost information from knowledgeable sources in the rural cost field. Sampled market data supports minimal change for most costs for 2018. However, costs increased for some categories of wind machines and for the wire component for vineyard trellis systems. In response to county assessor requests, we have added costs associated with high towers and hoop houses in the greenhouse chapter.

To maintain continuity, a 2018 revision of AH 534 has been posted to the Board's website at <http://www.boe.ca.gov/proptaxes/ah534.htm>, however most of the cost factors are identical to those published in the AH 534 for January 1, 2017.

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 Ms. Jamie Butler at jamie.butler@boe.ca.gov or 1-916-274-3356.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:jb