



STATE BOARD OF EQUALIZATION  
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December 14, 2018

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Executive Director

No. 2018/059

TO COUNTY ASSESSORS:

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

The 2019 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates costs contained in previous editions. These costs become effective as of January 1, 2019.

The data analyzed during 2018 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 2019. However, costs increased for some subcategories in the *Basic Farm Buildings*, *Dairy Barns*, *Poultry Houses*, *Irrigation Systems*, and *Pumps* chapters.

The 2019 revision of AH 534 is posted to the Board of Equalization's website at <http://www.boe.ca.gov/proptaxes/ah534.htm>. 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 the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung, Chief  
County-Assessed Properties Division  
Property Tax Department

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