



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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December 20, 2019

BRENDA FLEMING
Executive Director
No. 2019/047

TO COUNTY ASSESSORS:

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

The 2020 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, 2020.

The data analyzed during 2019 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 an overall increase for most costs for 2020. However, market data did not support an increase in costs for the *Basic Farm Buildings* chapter, and for some subcategories in the *Dairy Barns*, *Irrigation Systems*, *Steel Buildings*, *Wind Machines*, and *Pumps* chapters.

The 2020 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
Deputy Director
Property Tax Department

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