

STATE BOARD OF EQUALIZATION

PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064 916 445-4982 \* FAX 916 323-8765

www.boe.ca.gov

February 5, 2007

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RAMON J. HIRSIG Executive Director 2007/006

## TO COUNTY ASSESSORS:

## ASSESSORS' HANDBOOK SECTION 534, RURAL BUILDING COSTS

Enclosed are copies of updated pages for Assessors' Handbook Section 534, Rural Building Costs. This is a complete reprint of the entire handbook, including the tabs, from the 2006 version.

The compilation of cost factors and specifications for the Rural Building Costs handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

The entire text of AH 534 is posted to the Board's website at www.boe.ca.gov/proptaxes/ ahcont.htm. If you have any questions or comments regarding this handbook, please contact Mr. Russ Kovanda at 916-322-2612 or russ.kovanda@boe.ca.gov.

Sincerely,

/s/Dean R. Kinnee for

David J. Gau **Deputy Director** Property and Special Taxes Department

DJG:sk **Enclosures**