STATE OF CALIFORNIA

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



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> > JOHN CHIANG State Controller

November 29, 2010

BARBARA ALBY Acting Member Second District, Sacramento

 $\begin{array}{c} {}^{\text{KRISTINE CAZADD}}_{\text{Interim Executive Director}}\\ No.\ 2010/065 \end{array}$

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534, <u>RURAL BUILDING COSTS</u>

The 2011 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates costs contained in previous editions and includes new data. The 2011 revision of AH 534 is available only on the Board's website. The entire text, photographs, and drawings of AH 534 are posted to the Board's website at www.boe.ca.gov/proptaxes/ahcont.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 Mr. Ken King at 916-324-2742 or at kenneth.king@boe.ca.gov

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

DJG:sk