



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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No. 2006/011

January 31, 2006

TO COUNTY ASSESSORS:

BUILDING COST INDICES

Enclosed is a copy of the Building Cost Indices table which contains a series of annual building cost indices based on the current year. Original and historical costs may be trended to reflect the current cost level by multiplying the original cost by the proper factor for the year that the building was constructed.

EXAMPLE

A brick building built in 1990 had an original cost of \$600,000. Trending the original cost of this building by the appropriate factor from the enclosed table results in the following current cost level for this property:

$$\$600,000 \times 1.44 = \$864,000$$

These factors represent a composite of the following published index factors:

Marshall & Swift/Boeckh  
Engineering News Record Yearly Survey  
Marshall Valuation Service  
Whitman, Requardt & Associates

If you have any questions, please contact Ms. Ladeena Ford at 916-324-5839 or ladeena.ford@boe.ca.gov.

Sincerely,

/s/ Dean R. Kinnee for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure

## BUILDING COST INDICES

Year	Bldgs Brick	Bldgs Concrete	Bldgs Steel	Bldgs Wood Finished	Bldgs Wood Unfinished	Bldgs & Imp Misc	Year
1950	11.17	10.35	11.39	13.18	10.70	10.92	1950
1951	10.45	9.78	10.31	12.32	9.93	10.26	1951
1952	10.27	9.58	10.12	12.12	9.81	10.08	1952
1953	9.93	9.16	9.71	11.83	9.62	9.83	1953
1954	9.78	8.91	9.54	11.70	9.58	9.48	1954
1955	9.36	8.52	9.14	11.22	9.20	8.98	1955
1956	8.88	8.10	8.39	10.74	8.77	8.50	1956
1957	8.57	7.77	8.02	10.66	8.62	8.26	1957
1958	8.31	7.54	7.68	10.55	8.53	8.07	1958
1959	8.11	7.28	7.49	10.26	8.17	7.70	1959
1960	7.88	7.17	7.31	10.02	8.06	7.58	1960
1961	7.75	7.08	7.24	9.86	7.99	7.56	1961
1962	7.56	6.89	7.08	9.70	7.89	7.44	1962
1963	7.42	6.73	6.94	9.48	7.74	7.28	1963
1964	7.24	6.59	6.83	9.22	7.51	7.10	1964
1965	7.03	6.50	6.64	9.00	7.31	6.92	1965
1966	6.86	6.29	6.37	8.61	7.06	6.61	1966
1967	6.54	6.01	5.98	8.15	6.79	6.36	1967
1968	6.24	5.63	5.70	7.73	6.47	5.95	1968
1969	5.94	5.37	5.48	7.42	6.12	5.72	1969
1970	5.66	5.11	5.22	7.07	5.84	5.53	1970
1971	5.23	4.73	4.81	6.59	5.43	5.12	1971
1972	4.87	4.35	4.49	6.10	5.00	4.76	1972
1973	4.47	4.05	4.08	5.62	4.66	4.41	1973
1974	4.02	3.68	3.75	5.30	4.31	3.86	1974
1975	3.33	3.09	3.21	4.28	3.33	3.09	1975
1976	3.03	2.80	2.93	3.87	2.99	2.76	1976
1977	2.71	2.47	2.58	3.42	2.63	2.69	1977
1978	2.56	2.37	2.43	3.22	2.51	2.54	1978
1979	2.32	2.17	2.23	2.95	2.30	2.31	1979
1980	2.14	2.22	2.06	2.83	2.17	2.14	1980
1981	1.92	1.80	1.85	2.51	1.95	1.94	1981
1982	1.79	1.65	1.69	2.36	1.82	1.76	1982
1983	1.71	1.56	1.61	2.20	1.70	1.76	1983
1984	1.66	1.52	1.56	2.09	1.63	1.69	1984
1985	1.63	1.50	1.54	2.05	1.60	1.65	1985
1986	1.61	1.55	1.50	1.99	1.57	1.62	1986
1987	1.58	1.53	1.50	1.95	1.54	1.60	1987
1988	1.54	1.49	1.44	1.89	1.50	1.56	1988
1989	1.46	1.43	1.39	1.77	1.45	1.50	1989
1990	1.44	1.40	1.34	1.62	1.40	1.47	1990
1991	1.42	1.36	1.30	1.54	1.36	1.45	1991
1992	1.38	1.33	1.27	1.48	1.31	1.41	1992
1993	1.32	1.28	1.26	1.41	1.26	1.37	1993
1994	1.28	1.25	1.23	1.37	1.24	1.32	1994
1995	1.26	1.24	1.21	1.35	1.23	1.29	1995
1996	1.24	1.23	1.19	1.34	1.21	1.27	1996
1997	1.21	1.21	1.15	1.33	1.17	1.23	1997
1998	1.19	1.17	1.14	1.29	1.16	1.21	1998
1999	1.17	1.15	1.13	1.26	1.14	1.19	1999
2000	1.14	1.12	1.12	1.22	1.12	1.16	2000
2001	1.13	1.11	1.11	1.19	1.11	1.14	2001
2002	1.10	1.08	1.09	1.14	1.08	1.11	2002
2003	1.08	1.06	1.07	1.09	1.06	1.08	2003
2004	1.06	1.06	1.07	1.09	1.06	1.05	2004
2005	1.00	1.00	1.00	1.00	1.00	1.00	2005