STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

February 5, 2007

2007/005

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 531,
RESIDENTIAL BUILDING COSTS

Enclosed are copies of the 2007 version of Assessors' Handbook Section 531, *Residential Building Costs*. This is a complete reprint of the entire handbook from the prior version, including the tabs. Significant changes include:

- Addition of a comprehensive Table of Contents
- Expansion of the *Costing Information* chapter (formerly *Introduction*), including the addition of the statutory basis for the handbook
- Addition of color-enhancement to the location adjustment map
- Development of separate location adjustment factors specifically for the mountainous counties and a separate color-enhanced map for mountain residences
- Addition of website information to allow determination of specific climate zones for cities, towns, and other location

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

The handbook (excluding photographs) 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, you may contact Mr. Ken King at 916-324-2742 or at kenneth.king@boe.ca.gov.

Sincerely,

/s/Dean R. Kinnee for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosures