



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
TELEPHONE (916) 445-4982  
FAX (916) 323-8765  
www.boe.ca.gov

JOHAN KLEHS  
First District, Hayward

DEAN ANDAL  
Second District, Stockton

CLAUDE PARRISH  
Third District, Torrance

JOHN CHIANG  
Fourth District, Los Angeles

KATHLEEN CONNELL  
State Controller, Sacramento

JAMES E. SPEED  
Executive Director

No. 2002/091

December 16, 2002

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,  
RURAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 534, *Rural Building Costs*. These updated pages are replacements to the January 1, 2002 version of AH 534.

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.

If you have any questions or comments regarding this handbook, please contact Mr. Russ Kovanda at (916) 322-2612.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure