



STATE BOARD OF EQUALIZATION
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Executive Director
No. 2005/003

January 5, 2005

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,
RURAL BUILDING COSTS

Enclosed are copies of updated pages for Assessors' Handbook Section 534, *Rural Building Costs*. These updated pages are replacements to the January 1, 2004 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.

The entire text of AH 534 is posted to the Board's Web site 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/ Mickie Stuckey

for

David J. Gau

Deputy Director

Property and Special Taxes Department

DJG:sk
Enclosures