February 5, 2007

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