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No. 2015/060

December 18, 2015

TO COUNTY ASSESSORS:

**ASSESSORS' HANDBOOK SECTION 534,  
*RURAL BUILDING COSTS***

The 2016 revision of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates costs contained in previous editions and includes new data. These costs become effective as of January 1, 2016. The 2016 revision of AH 534 is available only on the BOE website. The entire text, photographs, and drawings of AH 534 are posted to the BOE website at [www.boe.ca.gov/proptaxes/ah534.htm](http://www.boe.ca.gov/proptaxes/ah534.htm).

The costs in this 2016 revision are based on recently sampled market data, Producer Price Index data, and cost information from knowledgeable sources in the rural cost field. Sampled market data supports no change for most costs for 2016; however, increased demand for water drilling during the ongoing drought has increased this cost. In response to county assessor requests, we have added drip tape and their associated costs to the *Irrigation Systems* chapter.

The compilation of cost factors and specifications for AH 534 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. Michael Saunders at [michael.saunders@boe.ca.gov](mailto:michael.saunders@boe.ca.gov) or 1-916-274-3365.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:mds