



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2021/058

December 20, 2021

TO COUNTY ASSESSORS:

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

Analysis of cost data relative to rural buildings and agricultural-based equipment has been completed. These costs become effective as of January 1, 2022.

The data analyzed during 2021 was 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 a cost increase for the *Basic Farm Buildings* chapter, and for some subcategories in the *Dairy Barns*, *Irrigation Systems*, *Pumps*, and *Wind Machines* chapters. However, market data did not support an increase in costs to any other chapters and/or categories.

The 2022 revision of AH 534 is posted to the State Board of Equalization's website at <http://www.boe.ca.gov/proptaxes/ah534.htm>. 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 section, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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