



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061
1-916-274-3270 • FAX 1-916-285-0132
www.boe.ca.gov

SEN. TED GAINES (RET.)
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Executive Director

February 1, 2019

TO: RCN FACTOR RECIPIENTS

Enclosed is a copy of the Reproduction Cost New (RCN) Factors to be used for 2019. These factors have been compiled and updated by the State-Assessed Properties Division staff of the California State Board of Equalization using generally accepted public and private sources of basic data. The factors are to be used primarily for computing reproduction cost new of utility properties. The attached schedule contains factors back to 1960. Factors for years prior to 1960 can be obtained by contacting the State-Assessed Properties Division.

Please contact Mr. Robert Winn 1-916-274-3280 if you have any questions relating to the enclosed document.

Sincerely,

/s/ Mike Harris

Mike Harris, Acting Chief
State-Assessed Properties Division

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Enclosure