



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 Interim Executive Director

No. 2010/062

November 19, 2010

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2011 TIMBERLAND PRODUCTION ZONE VALUES

On November 15, 2010, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2011 lien date. The Board is required to certify the values determined pursuant to section 434.5 to the county assessors by November 30 of each year.

For the 2011 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$228	Site I	\$161	Site I	\$125
Site II	\$185	Site II	\$119	Site II	\$ 89
Site III	\$161	Site III	\$101	Site III	\$ 67
Site IV	\$141	Site IV	\$ 75	Site IV	\$ 48
Site V	\$ 45	Site V	\$ 39	Site V	\$ 25

When the assessor, pursuant to Revenue and Taxation Code section 434, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said section 434.5. If you have any questions, please contact the County-Assessed Properties Division, Timber Tax Section, at 916-445-6964.

Sincerely,

/s/ David J. Gau

David J. Gau
 Deputy Director
 Property and Special Taxes Department

DJG:mc