STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0060 916 445-4982 • FAX 916 323-8765 www.boe.ca.gov



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December 15, 2010

BARBARA ALBY Acting Member Second District, Sacramento

 $\begin{array}{c} {}_{\text{KRISTINE CAZADD}} \\ {}_{\text{Interim Executive Director}} \\ No. \ 2010/071 \end{array}$

TO COUNTY ASSESSORS:

2011 TIMBER YIELD TAX RATE

Following a public hearing on December 14, 2010, the State Board of Equalization, pursuant to Revenue and Taxation Code section 38202, adopted a timber yield rate of 2.9 percent, which will be in effect for the 12-month period beginning January 1, 2011.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

DJG:bt