



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 State Controller

November 20, 2014

CYNTHIA BRIDGES
 Executive Director

No. 2014/056

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2015 TIMBERLAND PRODUCTION ZONE VALUES

On November 19, 2014, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2015 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 2015 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	\$197	Site I	\$139	Site I	\$109
Site II	\$160	Site II	\$103	Site II	\$ 78
Site III	\$139	Site III	\$ 88	Site III	\$ 58
Site IV	\$122	Site IV	\$ 64	Site IV	\$ 42
Site V	\$ 39	Site V	\$ 33	Site V	\$ 22

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 State-Assessed Properties Division, Timber Tax Section, at 1-916-274-3330.

Sincerely,

/s/ John K. Thompson for

Dean R. Kinnee
 Acting Deputy Director
 Property Tax Department

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