



STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 83/126

December 6, 1983

TO: COUNTY ASSESSORS

TAX RATE AREAS-TIMBER YIELD TAX

Timber Tax Division no longer needs the local tax rate area information on timber harvest operations. Since AB 1136 changed the revenue distribution procedure for the timber yield tax, neither the Board nor the timber taxpayer will have to maintain records by tax rate area.

The Department of Forestry has been sending copies of timber harvesting plans and notices of operations to the Assessor. The Assessor has been indicating the tax rate area for the timber harvest operation and than transmitting copies to the Board of Equalization and to the timber owner. As a consequence of AB 1136, the Department of Forestry will no longer send to the Assessor copies of timber harvesting plans or notices of operations.

Similarly, on land not subject to a timber harvesting plan, including public lands, the assessor has been designating the tax rate area and notifying the Board and the timber owner. This procedure, primarily involving Forest Service timber sales, is no longer necessary.

In summary, the assessor will no longer have to determine the tax rate area for private or public timber harvest operations or transmit this type of information to the Board of Equalization or to the timber owner/taxpayer.

Sincerely,

A handwritten signature in cursive script that reads "Paul E. Crebbin".

Paul E. Crebbin, Chief
Timber Tax Division

PEC:pd