TIMBER YIELD TAX

840.0180 **Timber Owner Scaling Records.** Government Code Section 15618 authorizes the State Board of Equalization and/or its staff to examine timber scaling information in the possession of a timber purchaser. C 2/21/79.

(916) 445-8485

February 21, 1979

[illegible]

Re: [illegible] & Patricia A. Love
HP 1-77-507-H YT 100878

Dea

This is in response to your January 26, 1979, letter and in furtherance of January 22, 1979, letter to you requesting certain information pertaining to your Company's purchase of timber through Sawyer Logging Harvested from land owned by Mr. and Mrs. Love.

Section 15618 of the Government Code provides as follows:

> "The board [State Board of Equalization] may examine, as a board, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report."

Thus, your belief that the information requested should be presented to the Board's Timber Tax Division by the Loves rather than by your Company directly is legally unsupportable.

We again request your cooperation in furnishing to the Board's Timber Tax Division the information pertaining to the above-mentioned purchase.

Very truly yours,

James K. McManigal, Jr.
Tax Counsel

JKM:fr

cc: Mr. T. F. Jordan

bc: Mr. Glenn L. Rigby
Mr. Paul Crebbin

Note: In the event that the information requested is not forthcoming, resort to the Board's Subpoena power as authorized by Section 15613 of the Government Code may become necessary, either against Philo Lumber Company or the Loves. Alternatively, Sections 38411 and 38421 of the Rev. & Tax. Code provide for estimated determinations. Such a determination could be issued [illegible]

(916) 445-8485

February 21, 1979

C

Re:

D

HP 1-78-439-M

This is in response to your February 5, 1979, letter and in furtherance of Mr. Ted F. Jordan's February 1, 1979, letter to you requesting certain information pertaining to your Company's purchase of timber through William Shandel Harvested from land owned by Frederick W. Soderlind, Ms. Ronnie Soderlind Kemper, and Deena Waldman.

Section 15618 of the Government Code provides as follows:

> "The board [State Board of Equalization] may examine, as a board, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report."

Thus, your belief that the information requested should be presented to the Board's Timber Tax Division by Mr. Soderlind, Ms. Kemper, and Deena Waldman rather than by your Company directly is legally unsupportable.

We again request your cooperation in furnishing to the Board's Timber Tax Division the information pertaining to the above-mentioned purchase.

Very truly yours,

James K. McManigal, Jr.
Tax Counsel

JKM:fr
cc: Mr. T. F. Jordan
bc: Mr. Glenn L. Rigby
Mr. Paul Crebbin

Note: In the event that the information requested is not forthcoming, resort to the Board's Subpoena power as authorized by Sec. 15613 of the Gov. Code may become necessary, either against Philo Lumber Company or Soderlind, Kemper, and Waldman. Alternatively, Secs. 38411 and 38421 of the Rev. & Tax. Code provide for estimated determinations. Such a