



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA
(P O BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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Executive Secretary

December 17, 1987

TO: COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES

No. 87/102

Value of Timberland

The State Board of Equalization, on December 3, 1987, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On March 1, 1988, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I.....\$150	Site I.....\$108	Site I.....\$82
Site II.....\$124	Site II.....\$79	Site II.....\$58
Site III.....\$108	Site III.....\$66	Site III.....\$46
Site IV.....\$94	Site IV.....\$50	Site IV.....\$32
Site V.....\$29	Site V.....\$25	Site V.....\$19

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, 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 direct them to the undersigned at (916) 445-6964.

Sincerely,

Paul E. Crebbin, Chief
Timber Tax Division

PEC:pb