



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

WILLIAM M. BENNETT  
First District, Kentfield

BRAD SHERMAN  
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

MATTHEW K. FONG  
Fourth District, Los Angeles

GRAY DAVIS  
Controller, Sacramento

BURTON W. OLIVER  
Executive Director

No. 91/85

December 23, 1991

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

Value of Timberland

The State Board of Equalization, on December 5, 1991, 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, 1992, 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.....\$180	Site I.....\$129	Site I.....\$99
Site II.....\$148	Site II.....\$95	Site II.....\$69
Site III.....\$129	Site III.....\$79	Site III.....\$55
Site IV.....\$112	Site IV.....\$59	Site IV.....\$39
Site V.....\$36	Site V.....\$31	Site V.....\$22

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,

William B. Jackson, Chief  
Timber Tax Division

WBJ:pb