



**STATE BOARD OF EQUALIZATION**

BOARD PROCEEDINGS DIVISION (MIC:81)  
450 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-6479

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Executive Director

December 1, 1994

TO: COUNTY ASSESSORS, COUNTY COUNSELS  
AND OTHER INTERESTED PARTIES

94/68

Adjustment of 1995 Timber Yield Tax Rate

The State Board of Equalization will conduct a public hearing on proposed adjustments for the 1995 timber yield tax rate on Tuesday, December 6, 1994, at 1:30 p.m. in Room 121, 450 N Street, Sacramento, California.

The yield tax rate for 1994 is 2.9%; preliminary calculations indicate that the rate will probably continue to be 2.9% for 1995.

The Revenue and Taxation Code requires that the Board adjust the timber yield tax rate in December of each year to the nearest one-tenth of one percent for the next calendar year. The adjustment is to be in the same proportion as the change from the previous tax year to the present one of the average general property tax rate in the rate adjustment counties. The rate adjustment counties are Alpine, Del Norte, El Dorado, Glenn, Humboldt, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Tehama, Trinity and Yuba.

Any information presented in writing or at the public hearing will be considered before final Board adoption on December 6, 1994, of the adjustment to the rate.

Written comments are welcome and should be directed to me before the hearing. If you wish to present testimony at the hearing, please notify me by mail at the above address or by telephone at (916) 445-6479.

Sincerely,

*Joann Richmond*  
Janice Masterton, Chief *for*  
Board Proceedings Division

JM/jr