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## STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC:80)  
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*State Controller, Sacramento*

December 7, 2001

JAMES E. SPEED  
Executive Director

No. 2001/087

TO: COUNTY ASSESSORS, COUNTY COUNSELS  
AND OTHER INTERESTED PARTIES

### Adjustment of 2002 Timber Yield Tax Rate

The State Board of Equalization will conduct a public hearing on proposed adjustments for the 2002 timber yield tax rate on Wednesday, December 19, 2001 at 1:30 p.m., in Room 121, 450 N Street, Sacramento, California.

The yield tax rate for 2001 is 2.9%; preliminary calculations indicate that the rate will probably remain at 2.9% for 2002.

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 regarding the rate adjustment that is presented in writing or at the public hearing will be considered before final Board adoption on December 19, 2001.

Written comments or requests to present testimony should be directed to Ms. Joann Richmond, Property Tax Appeals Analyst, (916) 322-1931 and P. O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080.

Sincerely,

Deborah Pelligrini, Chief  
Board Proceedings Division

DP:jr