



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 State Controller

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 Executive Director

November 19, 2007

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2007/045

2008 Timberland Production Zone Values

On November 15, 2007, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2008 lien date. The Board is required to certify the values determined pursuant to section 434.5 to the county assessors by November 30 of each year.

For the 2008 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$250	Site I	\$177	Site I	\$137
Site II	\$203	Site II	\$131	Site II	\$ 97
Site III	\$177	Site III	\$110	Site III	\$ 74
Site IV	\$154	Site IV	\$ 82	Site IV	\$ 53
Site V	\$ 49	Site V	\$ 43	Site V	\$ 28

When the assessor, pursuant to Revenue and Taxation Code section 434, 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 contact the County-Assessed Properties Division, Timber Tax Section, at 916-445-6964.

Sincerely,

/s/Mickie Stuckey

Mickie Stuckey
 Acting Deputy Director
 Property and Special Taxes Department

MS:bt