

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 11. Timber Yield Tax  
Article 1. Valuation of Timberland and Timber

**Rule 1020. TIMBER VALUE AREAS.**

Authority: Section 38701, Revenue and Taxation Code.  
Reference: Sections 38109 and 38204, Revenue and Taxation Code.

(a) The following nine designated areas contain timber having similar growing, harvesting, and marketing conditions and shall be used as timber value areas in the preparation and application of immediate harvest values:

**Area 1**

Del Norte County  
Humboldt County

**Area 2**

Marin County  
Mendocino County  
Napa County  
Sonoma County

**Area 3**

Alameda County  
Contra Costa County  
Monterey County  
San Francisco City and County  
San Mateo County  
Santa Clara County  
Santa Cruz County

**Area 4**

Colusa County  
Glenn County  
Lake County  
Shasta County west of Interstate Highway No. 5  
Solano County  
Siskiyou County west of Interstate Highway No. 5  
Tehama County west of Interstate Highway No. 5  
Trinity County  
Yolo County

**Area 5**

Shasta County east of Interstate Highway No. 5  
Siskiyou County east of Interstate Highway No. 5

**Area 6**

Lassen County  
Modoc County

**Area 7**

Butte County  
Nevada County  
Placer County  
Plumas County  
Sierra County  
Sutter County

**RULE 1020.** *(Continued)*

Tehama County east of Interstate Highway No. 5  
Yuba County

**Area 8**

Alpine County  
Amador County  
Calaveras County  
El Dorado County  
Sacramento County  
San Joaquin County  
Stanislaus County  
Tuolumne County

**Area 9**

Fresno County  
Imperial County  
Inyo County  
Kern County  
Kings County  
Los Angeles County  
Madera County  
Mariposa County  
Merced County  
Mono County  
Orange County  
Riverside County  
San Benito County  
San Bernardino County  
San Diego County  
San Luis Obispo County  
Santa Barbara County  
Tulare County  
Ventura County

History: Adopted November 4, 1976, effective January 1, 1977.  
Amended January 31, 1977, effective February 1, 1977.  
Amended October 18, 2010, effective November 17, 2010.