



BOARD OF EQUALIZATION

**PROPERTY TAX COMMITTEE MEETING MINUTES**HONORABLE CLAUDE PARRISH, COMMITTEE CHAIR  
450 N STREET, SACRAMENTO

NOVEMBER 15, 2005, 1:30 P.M.

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**ACTION ITEM****Agenda Item No: 1****Title:**

Proposed *Timber and Timberland Values Manual*

**Issue:**

Should the Board of Equalization authorize publication of the proposed *Timber and Timberland Values Manual*, and what should the manual include with respect to the issue of whether timber harvest plan costs should be considered/deducted when establishing immediate harvest values?

**Committee Discussion:**

All interested parties concurred that the language in the proposed *Timber and Timberland Values Manual* should be authorized for publication, with the exception of the language relating to costs associated with timber harvest plans.

The committee heard arguments from one industry representative and a representative from the Board of Forestry and Fire Protection supporting adoption of language in the proposed manual that would reflect that timber harvest plan costs should be considered/deducted when establishing immediate harvest values. The Del Norte County Assessor and staff provided opposing arguments to the committee.

**Committee Action:**

The Committee voted to recommend publication of the proposed *Timber and Timberland Values Manual* as presented by staff. The vote was 4 to 1 in favor.

