



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

CONWAY H. COLLIS
First District, Los Angeles
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, Kenfield
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

December 27, 1985

No. 85/136

TO: COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES

Value of Timberland

The State Board of Equalization, on December 4, 1985, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule reestablishing the value of each grade of timberland.

On March 1, 1986, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I.....\$165	Site I.....\$119	Site I.....\$90
Site II.....\$137	Site II.....\$ 87	Site II.....\$64
Site III.....\$119	Site III.....\$ 73	Site III.....\$51
Site IV.....\$104	Site IV.....\$ 55	Site IV.....\$36
Site V.....\$ 32	Site V.....\$ 27	Site V.....\$21

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, 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 direct them to the undersigned at (916) 445-6964.

Sincerely,
Paul E. Crebbin
Paul E. Crebbin, Chief
Timber Tax Division

PEC:sjl