



STATE BOARD OF EQUALIZATION
 COUNTY PROPERTY TAX DIVISION
 450 N STREET, MIC: 62, SACRAMENTO, CALIFORNIA
 (PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062)
 TELEPHONE (916) 324-5827
 FAX (916) 323-5689
 www.boe.ca.gov

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 First District, Hayward

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November 29, 2001

JAMES E. SPEED
 Executive Director

No. 2001/076

TO: COUNTY ASSESSORS AND INTERESTED PARTIES

Value of Timberland

On November 29, 2001, pursuant to section 434.5 of the Revenue and Taxation Code, the Board adopted a schedule of timberland values for the January 1, 2002 lien date. Section 434.5 requires the Board to annually determine the current value of timberland and to certify the values to county assessors by November 30 of each year.

For the 2002 lien date, timberland shall be assessed, per acre, according to the following schedule:

<u>Redwood Region</u>		<u>Whitewood Subregion</u>		<u>Pine-Mixed Conifer Region</u>	
Site I	\$284	Site I	\$201	Site I	\$155
Site II	\$231	Site II	\$149	Site II	\$109
Site III	\$201	Site III	\$124	Site III	\$ 85
Site IV	\$175	Site IV	\$ 93	Site IV	\$ 60
Site V	\$ 55	Site V	\$ 49	Site V	\$ 33

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 Timber Tax Section at (916) 445-6964.

Sincerely,

/s/ David J. Gau

David J. Gau
 Deputy Director
 Property Taxes Department

DJG:jm