

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 11. Timber Yield Tax Article 1. General Provisions
Article 1. Valuation of Timberland and Timber

Rule 1020. Timber Value Areas.

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

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
Solano County
Shasta County west of Interstate Highway No. 5
Siskiyou County west of Interstate Highway No. 5
Tehama County east of Interstate Highway No. 5
Trinity County
Yolo County

Rule 1020 (Contd.)

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
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

Rule 1020 (Contd.)

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.