



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 State Controller

November 19, 2012

CYNTHIA BRIDGES
 Executive Director

No. 2012/047

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2013 TIMBERLAND PRODUCTION ZONE VALUES

On November 15, 2012, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2013 lien date. The Board is required to certify the values determined pursuant to section 434.5 to the county assessors by November 30 of each year.

For the 2013 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$205	Site I	\$145	Site I	\$113
Site II	167	Site II	107	Site II	81
Site III	145	Site III	91	Site III	61
Site IV	127	Site IV	67	Site IV	44
Site V	41	Site V	35	Site V	23

When the assessor, pursuant to Revenue and Taxation Code section 434, 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 contact the State-Assessed Properties Division, Timber Tax Section, at 916-274-3330.

Sincerely,

/s/ Dean R. Kinnee for

David J. Gau
 Deputy Director
 Property and Special Taxes Department

DJG:md