



STATE BOARD OF EQUALIZATION  
 PROPERTY AND SPECIAL TAXES DEPARTMENT  
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JOHN CHIANG  
 State Controller

November 20, 2013

CYNTHIA BRIDGES  
 Executive Director  
 No. 2013/054

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

### 2014 TIMBERLAND PRODUCTION ZONE VALUES

On November 20, 2013, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2014 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 2014 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	\$196	Site I	\$138	Site I	\$108
Site II	159	Site II	102	Site II	77
Site III	138	Site III	87	Site III	58
Site IV	121	Site IV	64	Site IV	42
Site V	39	Site V	33	Site V	22

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 1-916-274-3330.

Sincerely,

/s/ David J. Gau

David J. Gau  
 Deputy Director  
 Property and Special Taxes Department

DJG:md