



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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No. 2010/063

November 24, 2010

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX RULES 471 AND 1020

As announced in Letters To Assessors 2009/031 and 2010/008, Board staff initiated a project to revise Property Tax Rule 1020, *Timber Value Areas*, and to repeal Property Tax Rule 471, *Timberland*. Following an interested parties process and a public hearing held on August 24, 2010, the proposed changes were approved by the Office of Administrative Law. The repeal of Rule 471 and the amendments to Rule 1020 will become effective on November 17, 2010.

The purpose for the repeal of Rule 471 was to delete unnecessary and duplicative language from the California Code of Regulations. Rule 471 was adopted in 1978 and last amended in August 1979. The rule was implemented in conjunction with the adoption of Proposition 13 when there were concerns about how certain properties subject to special assessment provisions should be treated. Those issues were subsequently addressed in statutory provisions.

Rule 1020 was adopted in 1976 and last amended in January 1977. Pursuant to the provisions of Revenue and Taxation Code section 38204, the Board must designate areas containing timber having similar growing, harvesting, and marketing conditions to be used as timber value areas for the preparation and application of immediate harvest values. While similar growing and harvesting conditions have not significantly changed since 1977, changing marketing conditions made the amendments to Rule 1020 necessary.

Enclosed is a copy of amended Rule 1020 for your reference. If you have questions regarding the Timber Tax Rules, please contact the Timber Tax Section at 916-445-6964.

Sincerely,

/s/ Dean R. Kinnee for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosures

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 11. Timber Yield Tax  
Article 1. Valuation of Timberland and Timber

**Rule 1020. TIMBER VALUE AREAS.**

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

(a) 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  
Shasta County west of Interstate Highway No. 5  
Solano County  
Siskiyou County west of Interstate Highway No. 5  
Tehama County west of Interstate Highway No. 5  
Trinity County  
Yolo County

**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  
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.