



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0060  
916 274-3330 • FAX 916 285-0132  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster

MICHELLE STEEL  
Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

KRISTINE CAZADD  
Executive Director

No. 2011/053

December 19, 2011

TO COUNTY ASSESSORS:

2012 TIMBER YIELD TAX RATE

Following a public hearing on December 14, 2011, the State Board of Equalization, pursuant to Revenue and Taxation Code section 38202, adopted a timber yield rate of 2.9 percent, which will be in effect for the 12-month period beginning January 1, 2012.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:gf