



**STATE BOARD OF EQUALIZATION**

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Executive Director

No. 2013/062

December 9, 2013

TO: COUNTY ASSESSORS, COUNTY COUNSELS  
AND OTHER INTERESTED PARTIES

**ADJUSTMENT OF 2014 TIMBER YIELD TAX RATE**

The State Board of Equalization will conduct a public hearing on the proposed 2014 Timber Yield Tax Rate on Tuesday, December 17, 2013, at 10:00 a.m., in Room 121, 450 N Street, Sacramento, California.

The Timber Yield Tax Rate for 2013 is 2.9 percent. Board staff's calculations indicate that the rate will remain at 2.9 percent for 2014.

Revenue and Taxation Code section 38202 requires that in December the Board adjust the Timber Yield Tax Rate to the nearest one-tenth of one percent for the next calendar year. The adjustment is to be in the same proportion as the change from the previous tax year to the present one of the average general property tax rate in the rate adjustment counties. The rate adjustment counties are Alpine, Del Norte, El Dorado, Glenn, Humboldt, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Tehama, Trinity and Yuba.

Any information regarding the rate adjustment that is presented in writing or oral testimony at the public hearing will be considered before final Board adoption on December 17, 2013.

Written comments or requests to present testimony should be directed to Ms. Claudia Madrigal, Manager, Workload Planning Section, 1-916-322-1931, P. O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080 or e-mail at [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov).

Sincerely,

/s/ Joann Richmond

Joann Richmond, Chief  
Board Proceedings Division

JR:cm