

TIMBER TAXATION

5402

(No. 3 June 1991)

The program strives to assist the board of Equalization with equitable taxation of forestland and to implement Board of Forestry policy on timber and timberland taxation. This policy states that it is in the interest of the people of the state to foster tax policies that will encourage retention of productive forestland for timber growing.

To accomplish these goals, a CDF staff member serves as the Board of Forestry representative on the Timber Advisory Committee to the State Board of Equalization. The committee advises on such matters as semiannual adoption of immediate harvest values, triennial adoption of annual allowable timberland preserve zone values, and annual adjustment of timber yield tax rate. For yield tax auditing and reporting purposes, the Forest Taxation Reform Act requires CDF to send copies of all Timber Harvesting and Notices of Exemption to the Board of Equalization and to the assessor of the county in which the timber operations will be conducted. When they advise on forest management practices, CDF foresters give information about timber and timberland taxation to forest landowners. The CDF staff member who represents the Board of Forestry reports on timber tax matters to that board. He/she also advises the department on state forest "in-lieu" tax matters and advises CDF field foresters and the public on timber taxation.

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

[\(See next section\)](#)

[\(See Table of Contents\)](#)