



STATE BOARD OF EQUALIZATION

STATE ASSESSED PROPERTIES DIVISION  
TIMBER TAX SECTION  
2881 CHURN CREEK ROAD, SUITE B  
REDDING, CA 96002  
530.226.3416  
art.tenneson@boe.ca.gov

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December 4, 2015

Board of Forestry and Fire Protection  
Attn: Matt Dias  
Acting Executive Officer  
P.O. Box 94244-2460  
Sacramento, CA 94244-2460

Re: BOF Regulations and Priority Review

Dear Mr. Dias,

To enable the State Board of Equalization (BOE) to efficiently and fairly administer the Timber Yield Tax Law, the BOE requests that the following changes be made to the Forest Practice Rules:

1. When **multiple** Timber Owners are listed under Item #1 of all planning options (THP's, NTO, NTMP, Emergency Notice and Exemptions) that a map be included that designates the location of each Timber Owner's ownership and the plan acreage of each Timber Owner.
2. When an NTO is filed for a Non-Industrial Timber Management Plan, that the number of acres be included with the legal description (part D).

The number of acres is necessary to determine whether a Timber Owner is eligible for a low volume per acre deduction in our Harvest Value Schedules. The development of these schedules is required by statute. Not having the ownership boundaries and associated plan acreages makes meeting the BOE's statutory obligations unduly difficult. Currently this information is not required if there are multiple Timber Owners (just the total number of acres of the planning option is required). Additionally, the acreage of a NTO is currently not required as well.

The BOE feels that this information is likely already known by the person(s) preparing the planning option and that it would not be an undue hardship to include it in the document.

Thank you for allowing us to participate in the process and let us know what additional information you may need.

Sincerely,

Art Tenneson  
Senior Forest Property Appraiser, RPF #2240  
Timber Tax Section