

TIMBERLAND

830.0070 Preserve Addition. The State Board of Equalization is not empowered to adopt procedures for implementing Government Code Section 51113.5 since zoning matters are within the province of the legislature and county boards of supervisors. C 12/12/78.

445-8485

December 12, 1978

Economics and Taxation
Forest Planning
1107 11th Street

Dear Mr. Day

Thank you for your December 8, 1978, letter enclosing the December 6 letter from Soper-Wheeler Company which details the difficulties the Company is having in attempting to add lands to its timberland preserve.

Review of Government Code Section 51113.5, pursuant to which the Company is proceeding, discloses that the petitioning of the board or council to add to timberland preserve lands that meet established criteria is specifically provided for and that Section 51113 of the Code shall not apply to such lands. Thus, it would seem that county officials should not be confusing the requirements and procedures of Section 51113.5 with those of Section 51113.

This Board is not in a position to adopt a procedure for implementing Section 51113.5, however, since it is empowered to advise local boards of equalization when equalizing and county assessors when assessing, not to advise boards of supervisors when zoning. Section 51113.5, like other sections in Article 2 of Chapter 6.7 of the Government Code, Timberland, encompasses to a large extent the enactment of a zoning ordinance and completion of other zoning-related matters. The enactment of zoning ordinances, etc., is solely a legislative act and a governmental function, not a matter over which a board such as this one may exercise its authority.

Very truly yours,

James K. McManigal, Jr.
Tax Counsel

JKM:fr
Enclosure

cc: Mr. Robert Maclean
Department of Forestry