



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
OFFICE OF THE DIRECTOR
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Director

September 28, 2018

Mr. Dean Kinnee, Executive Director
California State Board of Equalization
450 N Street
Sacramento, CA 95814

2019 TIMBERLAND PRODUCTION ZONE VALUES

On September 28, 2018, pursuant to section 434.5 of the Revenue and Taxation Code, the California Department of Tax and Fee Administration, hereafter referred to as the Department, approved a schedule of timberland values for the January 1, 2019, lien date. The Department is required to certify the values determined pursuant to section 434.5(d) to the county assessors by November 30 of each year.

For the 2019 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$222	Site I	\$155	Site I	\$122
Site II	\$180	Site II	\$116	Site II	\$ 88
Site III	\$155	Site III	\$ 99	Site III	\$ 65
Site IV	\$137	Site IV	\$ 72	Site IV	\$ 46
Site V	\$ 43	Site V	\$ 37	Site V	\$ 24

When the assessor, pursuant to Revenue and Taxation Code section 434, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of section 434.5(c). If you have any questions, please contact the Timber Tax Section at (916) 321-5185.

Sincerely,

Nicolas Maduros, Director
California Department of Tax and Fee Administration

NM:ag

cc: Ms. Susanne Buehler (MIC 43)
Mr. James Dahlen (MIC 57)
Mr. Mike Doyich (MIC 57)