



STATE BOARD OF EQUALIZATION  
OFFICE OF EXECUTIVE DIRECTOR, BRENDA FLEMING  
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State Controller

November 27, 2019

BRENDA FLEMING  
Executive Director  
No. 2019/042

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

**2020 TIMBERLAND PRODUCTION ZONE VALUES**

On November 20, 2019, pursuant to Revenue and Taxation Code section 434.5, the California Department of Tax and Fee Administration (CDTFA) approved a schedule of timberland values for the January 1, 2020 lien date. The CDTFA is required to certify the values determined pursuant to section 434.5(d) to the county assessors by November 30 of each year.

Please see attached CDTFA notice regarding the 2020 lien date.

This certification is submitted to you in accordance with the provisions of section 434.5(c). If you have any questions, please contact the CDTFA Timber Tax Section at 1-916-321-5180.

Sincerely,

/s/ David Yeung for

Brenda Fleming  
Executive Director

BF:tl

Attachment



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

450 N STREET, MIC: 104, SACRAMENTO, CA 95814

PO BOX 942879, SACRAMENTO, CA 94279-0104

1-916-324-4490 • FAX 1-916-324-2554

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

GAVIN NEWSOM  
Governor

NICOLAS MADUROS  
Director

November 20, 2019

Ms. Brenda Fleming, Executive Director  
California State Board of Equalization  
450 N Street, MIC 73  
Sacramento, CA 95814

2020 TIMBERLAND PRODUCTION ZONE VALUES

On November 20, 2019, 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, 2020 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 2020 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Site	Region		
	Redwood Region	Whitewood Region	Pine-Mixed Conifer Region
I	\$234	\$163	\$129
II	\$190	\$122	\$ 93
III	\$163	\$ 104	\$ 69
IV	\$144	\$ 76	\$ 48
V	\$ 45	\$ 39	\$ 25

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) 321-5180.

Sincerely,

Nicolas Maduros  
Director

NM:md

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