

STATE BOARD OF EQUALIZATION
OFFICE OF EXECUTIVE DIRECTOR, BRENDA FLEMING
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November 25, 2020

TED GAINES First District, Sacramento

MALIA M. COHEN Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR Fourth District, San Diego

> BETTY T. YEE State Controller

BRENDA FLEMING Executive Director
No. 2020/059

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2021 TIMBERLAND PRODUCTION ZONE VALUES

On October 14, 2020, 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, 2021 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 2021 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 1-916-309-8560.

Sincerely,

/s/ Lisa Renati for

Brenda Fleming Executive Director

BF:tl

Attachment



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OFFICE OF THE DIRECTOR
PO BOX 942879, SACRAMENTO, CA 94279-0104
1-916-309-8300 • FAX 1-916-324-2554
www.cdtfa.ca.gov

YOLANDA RICHARDSON Secretary, Government Operations Agency

NICOLAS MADUROS Director

October 30, 2020

Ms. Brenda Fleming, Executive Director California State Board of Equalization PO Box 942879 Sacramento, CA 94279-0073

2021 TIMBERLAND PRODUCTION ZONE VALUES

On October 14, 2020, 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 Production Zone (TPZ) values for the January 1, 2021 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 2021 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

| Site | Redwood Region | Whitewood Region | Pine-Mixed Conifer Region |
|------|----------------|------------------|------------------------------|
| I | \$238 | \$165 | \$131 |
| II | \$193 | \$124 | \$ 94 |
| III | \$165 | \$106 | \$ 70 |
| IV | \$146 | \$ 77 | \$ 49 |
| V | \$ 46 | \$ 40 | \$ 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) 309-8560.

Sincerely,

Nicolas Maduros

Director

NM:md

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

Mr. Mike Doyich (MIC 57)