



STATE BOARD OF EQUALIZATION
OFFICE OF EXECUTIVE DIRECTOR, YVETTE M. STOWERS
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0073
1-916-274-3560 • FAX 1-916-285-0125
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN, CHAIR
Second District, San Francisco

ANTONIO VAZQUEZ,
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

YVETTE M. STOWERS
Executive Director

No. 2022/055

December 5, 2022

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2023 TIMBERLAND PRODUCTION ZONE VALUES

On October 6, 2022, pursuant to Revenue and Taxation Code section 434.5, the California Department of Tax and Fee Administration (CDTFA) approved a schedule of timberland production zone values for the January 1, 2023 lien date. The CDTFA is required to certify the values determined pursuant to section 434.5(d) to the County Assessors each year.

Please see attached CDTFA notice regarding the 2023 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 1-916-207-6282.

Sincerely,

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

YMS: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

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

October 6, 2022

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

2023 TIMBERLAND PRODUCTION ZONE VALUES

On October 6, 2022, 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, 2023, 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 2023 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	\$233	\$162	\$128
II	\$189	\$121	\$ 93
III	\$162	\$103	\$ 69
IV	\$143	\$ 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) 207-6282.

Sincerely,

Nicolas Maduros
Director

NM:md

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