

TIMBERLAND PRODUCTION ZONE AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Timberland Production Zone Survey Topic. In general, citations include Constitutional provisions, sections of the Revenue and Taxation Code, other applicable statutes, court cases, Property Tax Rules, *Assessors' Handbook Sections*, Letters To Assessors, and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
California Constitution	
Article XIII. §3(j)	The Legislature may provide for an alternative system of taxing timber and timberland, which shall include exemption of unharvested immature trees, shall encourage timber production, and shall restrict the uses of such land to timber production and associated compatible uses.
Government Code	
§51110- 51155	These sections, among other things, create timberland production zones (TPZ), rezoning, tax recoupment, and eminent domain procedures for qualifying timber parcels.
Revenue and Taxation Code	
§426	Nonrenewal assessment procedures applicable to both California Land Conservation Act (CLCA) land and TPZ land.
§431	Defines "timber," "timberland," and "Timber Advisory Committee."
§432	Adoption of rules or regulations per Administrative Procedure Act.
§433	Notation on assessment roll.
§434	Instructions for grading timberland (temporary).
§434.1	Instructions for grading timberland (final).
§434.2	Appointment of the timber advisory committee.
§434.5	Establishes regional site class values per acre for timberland.
§435	Requires assessor to value TPZ land at site class value plus compatible uses; structures are excluded from this valuation method.

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§436	Standing timber exempt from property taxation from the 1977-78 fiscal year forward.
§437	Addition to assessed value of a taxing agency.

Property Tax Rules

Rule 41	Obsolete valuation procedures for timberland not subject to CLCA contract.
Rule 53	Obsolete assessment procedures for CLCA timberland.
Rule 1020	Establishes nine timber value regions in California.
Rule 1021	Establishes site class grading procedures for TPZ parcels.
Rule 1022	Establishes a standard unit of measuring timber quantities for the yield tax.
Rule 1023	Defines "immediate harvest value" per BOE-established schedules.
Rule 1024	Exempts timber harvests of \$3,000 value or less per quarter from taxation.
Rule 1026	Defines "timber owner" and ascribes yield tax liability to that person.
Rule 1027	U. S. Forest Service Timber Volumes to be reported to BOE.
Rule 1031	Records that must be kept by timber or timberland owners or operators.

Letters To Assessors

81/160	For the 1977-78 lien date and thereafter, CLCA contracts could not be renewed for parcels rezoned to TPZ, and assessors were required to use section 426 nonrenewal procedures on such parcels beginning with the 1982-83 lien date.
2015/051	Board adopted regional site class per acre values applicable to TPZ land for the 2016 lien date.
2015/054	Board adopted a timber yield rate of 2.9 percent for the 2016 lien date.

Annotations

830.0005	TPZ assessments based on site classification values may be appealed annually to the assessment appeals board or county board of equalization.
830.0009	TPZ land is valued under section 426 nonrenewal procedures when it is removed from a timberland production zone. Should a change in ownership of the land

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	occur during the nonrenewal period, the new base year resulting value must be used in the section 426 calculations.
830.0015	The value attributable to existing, compatible nonexclusive uses of TPZ land includes roads, culverts, etc., only to the extent that they exceed what is necessary for accessibility to the timber stand; the value attributable to existing, compatible exclusive uses of TPZ land (such as a paved road to the owner's home and homesite) is added to the separate article XIII A appraisal unit. In both cases, these uses are to be assessed at the lower of fair market value or factored base year value and are in addition to the TPZ site class value of the land.
830.0030	The immediate rezoning provisions of Government Code section 51155 apply only when land is acquired by eminent domain or in lieu of eminent domain.
830.0050 and 830.0055	When TPZ land is devoted to a noncompatible or nonpermitted use, the county or city may seek to end such use by court action, but the assessor has no authority to assess the property on its value as other than timberland.
830.0090	TPZ site classifications are reviewable by the assessor. Where actual species and replanting practices change, the assessor may reclassify the timberland.
830.0100	The value the assessor determines to compute a tax recoupment fee may be different than the article XIII value he determines pursuant to the immediate rezoning of the land, if a sale of the newly rezoned land occurs after establishment of the recoupment fee.
830.0101	TPZ land that transfers to the federal government or a state agency is not subject to a tax recoupment fee payable by the transferor.
830.0126	Timber on land not zoned as TPZ may add an increment of aesthetic or amenity value to the land, but such land may not be assessed as TPZ and section 51.5 may be invoked to correct such an error in its base year value.
830.0135	Structures, structure sites, and land devoted to compatible uses should be according to article XIII A at factored base year value or current market value, whichever is less.