

Timberland Production Zone Property

General

Lands zoned "Timberland Production Zone" (TPZ) are valued in accordance with special TPZ site classifications; the valuation of such lands excludes the value of any standing timber. The annual value of a TPZ property is determined by its appropriate per-acre site value ([section 434.5](#)) plus the lower of the current market value or the factored base year value of any compatible, nonexclusive uses of the property ([section 435](#)).

The special valuation methods for TPZ lands do not apply to structures on TPZ lands or to reasonable sites for such structures. In other words, structures and the sites directly related to those structures are assessed similar to all other real property.

Scope of Review

The BOE's assessment practices survey includes a review of the assessor's programs for discovery and valuation of TPZ properties.

The specific areas of review may include, but are not limited to, the following:

- **General Program Elements**
- **Site Classification**
- **TPZ Sites**
- **Compatible Uses**
- **Nonrenewal and Rezoning**