



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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BETTY T. YEE
State Controller

October 31, 2017

DAVID J. GAU
Executive Director
No. 2017/045

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2018 TIMBERLAND PRODUCTION ZONE VALUES

Assembly Bill 102, effective July 1, 2017, restructured the State Board of Equalization. The Timber Yield Tax Program previously a part of the State Board of Equalization, Property Tax Department became part of the California Department of Tax and Fee Administration (CDTFA).

On October 25, 2017, 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, 2018 lien date. The CDTFA is required to certify the values determined pursuant to section 434.5 to the county assessors by November 30 of each year.

Please see attached CDTFA notice regarding the 2018 lien date.

This certification is submitted to you in accordance with the provisions of said section 434.5. If you have any questions, please contact the CDTFA Timber Tax Section at 1-916-274-3330.

Sincerely,

/s/ David Yeung for

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:tl

Enclosure



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TIMBER TAX SECTION

PO BOX 942879, SACRAMENTO, CA 94279-0060

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EDMUND G. BROWN JR.
GovernorMARYBEL BATJER
Secretary, Government Operations AgencyNICOLAS MADUROS
Director

October 25, 2017

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2018 TIMBERLAND PRODUCTION ZONE VALUES

On October 25, 2017, 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, 2018 lien date. The Department is required to certify the values determined pursuant to section 434.5 to the county assessors by November 30 of each year.

For the 2018 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$210	Site I	\$147	Site I	\$116
Site II	\$171	Site II	\$110	Site II	\$ 83
Site III	\$147	Site III	\$ 94	Site III	\$ 62
Site IV	\$130	Site IV	\$ 68	Site IV	\$ 44
Site V	\$ 41	Site V	\$ 35	Site V	\$ 23

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 said section 434.5. If you have any questions, please contact the Timber Tax Section, at 916-274-3330.

Sincerely,

Nick Maduros

Director

California Department of Tax and Fee Administration

Cc: Mike Doyich
Senior Forest Property Appraiser
Timber Tax Section
California Department of Tax and Fee Administration

NM:at