



STATE BOARD OF EQUALIZATION  
OFFICE OF EXECUTIVE DIRECTOR, BRENDA FLEMING  
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BRENDA FLEMING  
Executive Director

No. 2021/055

December 1, 2021

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

**2022 TIMBERLAND PRODUCTION ZONE VALUES**

On October 26, 2021, 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, 2022 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 2022 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/ B Fleming

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](http://www.cdtfa.ca.gov)GAVIN NEWSOM  
GovernorYOLANDA RICHARDSON  
Secretary, Government Operations AgencyNICOLAS MADUROS  
Director

October 26, 2021

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

2022 TIMBERLAND PRODUCTION ZONE VALUES

On October 26, 2021, 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, 2022, 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 2022 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	\$237	\$164	\$130
II	\$192	\$123	\$ 94
III	\$164	\$105	\$ 70
IV	\$145	\$ 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: (via email)

Ms. Susanne Buehler (MIC 43)

Mr. James Dahlen (MIC 57)

Mr. Mike Doyich (MIC 57)