



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
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YVETTE M. STOWERS  
Executive Director

No. 2024/041

November 21, 2024

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

**2025 TIMBERLAND PRODUCTION ZONE VALUES**

On October 09, 2024, 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, 2025 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 2025 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/ Yvette M. Stowers

Yvette M. Stowers  
Executive Director

YMS:cwo  
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  
GovernorAMY TONG  
Secretary, Government Operations AgencyNICOLAS MADUROS  
Director

October 9, 2024

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

2025 TIMBERLAND PRODUCTION ZONE VALUES

On October 9, 2024, 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, 2025, 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 2025 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	\$217	\$151	\$119
II	\$175	\$112	\$86
III	\$151	\$96	\$64
IV	\$132	\$71	\$44
V	\$42	\$36	\$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 section 434.5(c). If you have any questions, please contact the Program and Compliance Bureau at (916) 309-8560.

Sincerely,

Nicolas Maduros  
Director

NM:md

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