



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

OFFICE OF EXECUTIVE DIRECTOR, YVETTE M. STOWERS
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Executive Director

No. 2025/039

November 14, 2025

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2026 TIMBERLAND PRODUCTION ZONE VALUES

On October 6, 2025, pursuant to section 434.5 of the Revenue and Taxation Code, the California Department of Tax and Fee Administration (CDTFA) approved a schedule of Timberland Production Zone (TPZ) values for the January 1, 2026, lien date. The CDTFA is required to certify the values determined pursuant to section 434.5(d) to the County Assessors by November 30 of each year.

Please see attached CDTFA notice regarding the 2026 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

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GovernorNICOLAS MADUROS
Secretary, Government Operations AgencyTRISTA GONZALEZ
Director

October 6, 2025

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

2026 TIMBERLAND PRODUCTION ZONE VALUES

On October 6, 2025, 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, 2026, 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 2026 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	\$215	\$149	\$118
II	\$173	\$111	\$85
III	\$149	\$95	\$63
IV	\$131	\$70	\$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 Timber Tax Section at (916) 309-8560.

Sincerely,

Trista Gonzalez
Director

TG:md

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