

**DRAFT Meeting Minutes  
Timber Advisory Committee  
Thursday, May 21, 2026**

The meeting was called to order by Ms. Joy Gonzales-Cabatic, Chair, at 10:01 AM

COMMITTEE MEMBERS IN ATTENDANCE

Joy Gonzales-Cabatic, Chair

Lennart Lindstrand  
Dan Stapleton  
Cynthia Froggatt (Joined Meeting @ 10:24 AM)  
Marty Olhiser  
Jennifer Perry

COMMITTEE MEMBERS NOT ATTENDING

Craig Kay  
Leslie Morgan, Vice-Chair/Secretary  
Howard LaHaie

OTHERS IN ATTENDANCE

Mike Doyich  
Mark Collins  
Charles Holthaus  
Leslie Ang  
Tuan Nguyen  
Rachel Zou  
  
Fanny Voong  
  
Tracy West  
  
Chue Xiong  
Kevin Okino  
  
Sam Evans

REPRESENTING

California Department of Tax and  
Fee Administration (CDTFA),  
Program Compliance Bureau  
(PCB)  
Small-Scale Timber Owners  
Board of Forestry  
Assessor, Plumas County  
Large-Scale Timber Owners  
Assessor, Del Norte County

REPRESENTING

Assessor, Siskiyou County  
Assessor, Shasta County  
Assessor, Humboldt County

REPRESENTING

CDTFA, PCB  
CDTFA, PCB  
CDTFA, PCB  
CDTFA, Legal Division  
CDTFA, PCB  
CDTFA, Program, Policy, and  
Implementation Unit (PPIU)  
CDTFA, Program and Budget  
Support Unit  
CDTFA, Special Tax & Fee Policy  
Section  
CDTFA, PPIU  
CDTFA, Registration & Return  
Processing Branch  
CALFIRE

**1. Call to Order and Opening Comments – Ms. Joy Gonzales-Cabatic**

Ms. Joy Gonzales-Cabatic, Chair of the committee, called the meeting to order at 10:01 AM and welcomed the committee members.

**2. Roll Call**

Chair Gonzales-Cabatic called the roll. All committee members were present except for:

- Siskiyou County Assessor, Mr. Craig Kay
- Shasta County Assessor, Leslie Morgan
- Humboldt County Assessor, Howard LaHaie

Ms. Jennifer Perry informed the committee that both Leslie Morgan and Howard LaHaie had contacted her to be a proxy in their absence.

With a quorum present, the meeting was allowed to proceed.

### **3. Review and Approval of Meeting Agenda**

The Chair called for any additions to the agenda. Mr. Lennart Lindstrand asked if the department could give an update about timber tax staff succession planning and new hires. The Chair responded that she would be happy to provide that update to the committee.

Ms. Gonzales-Cabatic told the committee that CDTFA has already been working diligently to increase interest and compensation for the forest property appraiser positions and stated that the department is also working on cross training to ensure multiple people are trained in each CDTFA position in the event a team member suddenly leaves. Several additional CDTFA employees attended today's meeting for this reason.

### **4. Discussion and Approval of the Minutes from the November 6, 2025, Meeting**

The Chair asked if there were any errors or omissions to the minutes from the November 6, 2025, Timber Advisory Committee (TAC) Meeting. Hearing none, Mr. Lindstrand made a motion to approve the November 6, 2025, meeting minutes as submitted. Ms. Perry seconded the motion. The motion passed unanimously.

### **5. Opening Comments and General Marketing Trends – Mr. Mark Collins**

Mr. Mark Collins began his presentation by stating that markets are down and presented a PowerPoint slide showing harvest values over the past ten years. Harvest values peaked in 2018 and have fallen off since that time with more significant drops seen over the past year, with the currently proposed values continuing to drop. Consumer confidence continues to be low as a result of economic uncertainty. However, some economic factors indicate that markets could be making a recovery in the near term. Mr. Collins then presented another slide showing that logging and hauling rates have steadily increased over the past ten years and explained that fuel prices are currently at an all-time high and that this leads to higher logging costs and lower harvest values. Although lumber prices have increased in recent weeks, large log inventories at many mills combined with sluggish wholesale and retail markets are holding log prices down. Industrial timberland owners that also have their own commercial sawmills are focusing on harvesting from their own fee lands and are not

buying many outside logs. The recent closure of the Roseberg Sawmill in Weed, California, and the re-sale of their log deck inventory back onto the market has negatively impacted marketing conditions in the northern, interior region of the state.

Mr. Collins then presented another slide showing the reported harvest volumes over the past ten years and pointed out the huge increases in fire salvage that occurred in 2021, 2022 and into 2023. Mr. Collins added that reported fire salvage volume has drastically decreased in recent years due to the fire salvage being largely cut out, with the new general shift to normal drought and insect mortality salvage harvesting. Mr. Collins presented another slide showing the annual timber yield tax revenues over the past 10 years and noted that there is a correlation with increased fire salvage volumes and lower yield tax revenues. Looking beyond the fire salvage trends there is also a correlation with higher green timber volumes harvested and higher tax revenues associated with years having stronger markets and higher log values.

**6. Suggested Immediate Harvest Values for the Period of July 1, 2026 through December 31, 2026**

**a) Table G – Green Timber Harvest Values**

Mr. Collins started the Table G - Green Timber Harvest Values discussion by stating that harvest values are down across the state and referred everyone to page 8 of the TAC Appraisal Summary to view the proposed Table G - Green Timber Harvest Values, and page 10 of the TAC Appraisal Summary to view the changes from the previous 6 months. Mr. Collins opened the floor to discussion and comments on the proposed Table G - Green Timber Harvest Values.

Mr. Lindstrand commented that he agrees with everything presented in the opening comments and the proposed Table G values. Mr. Lindstrand added that increased logging insurance premiums and equipment costs are also factors contributing to increasing logging costs.

Mr. Lindstrand made a motion to accept Table G as proposed; Mr. Marty Olhiser seconded the motion. The motion passed unanimously.

**b) Table S – Salvage Timber Harvest Values**

The Chair opened the floor to discussion on Table S - Salvage Timber Harvest Values. Mr. Collins stated that the proposed Table S values can be found on Page 9 with the changes from the prior half values being found on page 10 of the TAC Appraisal Summary. He also noted that all of the salvage values proposed were derived by using the Percent of Green Factor Method. All salvage harvest values are also down, following the green timber value trend.

Hearing no discussion or suggestions, the Chair then asked if anyone wanted to make a motion to approve Table S. Ms. Perry made a motion to accept Table S as proposed; Mr. Lindstrand seconded the motion, The motion passed unanimously.

**c) Table 1 – Miscellaneous Forest Products Harvest Values**

Mr. Collins started the Table 1 discussion by stating that the only changes proposed for Table 1 is to the Small Sawlog Miscellaneous (SSM) category, which is down \$30, from \$210 to \$180.

With no discussion offered, Mr. Lindstrand made the motion to approve Table 1 as proposed. Mr. Dan Stapleton seconded the motion. The motion passed unanimously.

**7. Old Business**

**a) SSM**

Mr. Tuan Nguyen gave a presentation on the SSM situation and stated that the department will continue to value SSM under the current methodology. At this point in time there is not enough information available to propose a viable solution for the SSM controversy. The department will continue to monitor SSM for any significant market or industry changes and will notify the committee if anything significant comes to light. The department is currently under a code freeze regarding its mainframe programming, and this mandatory logistical delay will allow CDTFA staff additional time to monitor and analyze possible solutions to the SSM category.

Mr. Lindstrand commented that he understands the problems involved with valuing the SSM category and suggested including an SSM size code to Tables G and S for each species and timber value areas (TVA) as a more equitable way to handle the SSM category.

Mr. Stapleton agreed with the suggestion from Mr. Lindstrand but was unsure if it would be a practical solution given the lack of available SSM sales data. He then asked if there was anything in regulation preventing such a change in valuation methodology for SSM.

Ms. Leslie Ang from Legal responded that there is nothing in the law or regulations that compels the department to make any changes to SSM at this time. The regulations provide that the department has the discretion to make adjustments based on available information and department staff has made the determination that there is not enough information available to propose any changes to SSM at this time.

At this point the SSM discussion was tabled until the next meeting.

**8. New Business**

**a) Current TAC 4-year term expires December 31, 2026**

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The Chair reminded the committee members that their 4-year terms are expiring in December and asked the committee members to provide notice at the November meeting about their intent to continue for another 4-year term, or to recommend a replacement if they do not intend to return. Mr. Mike Doyich mentioned that serving on the TAC committee is voluntary and that the assessors must come from the 17-rate adjustment counties.

**b) Tentative date for the next meeting is Thursday, November 19, 2026**

Ms. Perry informed the committee that the Northern California Assessors Association's annual conference is scheduled for the week of November 16<sup>th</sup>, and that may negatively impact the assessors attendance at the November 19<sup>th</sup> TAC meeting. After some discussions, the meeting date for the November 2026 TAC meeting was changed to **Thursday, November 12, 2026, at 10:00 AM.**

**9. Adjourn**

After making some closing comments, the Chair adjourned the meeting at 10:53 AM.