CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2006 THROUGH JUNE 30, 2006
MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 8
(Adopted by the California State Board of Equalization December 13, 2005)

TABLE M – MODIFIED FIRE HARVEST VALUES - This table shows the harvest values for the timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation, low volume per acre on the harvest operation, and county location if the operation qualifies.

<table>
<thead>
<tr>
<th>Tractor Logging (Logging Code T)</th>
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</thead>
<tbody>
<tr>
<td><strong>SPECIES</strong></td>
</tr>
<tr>
<td>Ponderosa Pine</td>
</tr>
<tr>
<td>Hem-fir</td>
</tr>
<tr>
<td>Douglas Fir</td>
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<tr>
<td>Incense Cedar</td>
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</tbody>
</table>

For use in reporting 2004 TVA 8 fire kill only.

ADJUSTMENTS

**Logging system:**
Deduct $40 for volumes which were yarder/skyline logged (Logging Code S)
Deduct $140 for volumes which were helicopter logged (Logging Code H)

**Small Total Volume:**
Deduct $50 if total volume harvested this quarter is less than 300 MBF
Deduct $100 if total volume harvested this quarter is less than 100 MBF
Deduct $150 if total volume harvested this quarter is less than 25 MBF

**Low Volume Per Acre:**
Deduct $25 if the average volume harvested this quarter is under 5 MBF per acre

$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS