

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2016 THROUGH MARCH 31, 2016**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4, 5, 6, 7, & 8**

NOT FINAL VALUES 11/5/15

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 and low volume per acre on the harvest operation.

Tractor Logging (Logging Code T)								
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 4	TIMBER VALUE AREA 5	TIMBER VALUE AREA 6	TIMBER VALUE AREA 7	TIMBER VALUE AREA 8
Ponderosa Pine	MPP	Over 300	1	110	160	140	110	100
	MPP	150-300	2	90	140	130	80	80
	MPP	Under 150	3	50	120	120	60	60
Hem-fir	MF	N/A	N/A	100	120	110	70	80
Douglas Fir	MDF	Over 300	1	190	220	130	130	130
	MDF	150-300	2	170	210	120	110	120
	MDF	Under 150	3	150	190	110	80	100
Incense Cedar	MIC	N/A	N/A	100	150	130	130	150

ADJUSTMENTS**Logging system:**

Deduct \$60 for volumes which were yarder/skyline logged (Logging Code S)

Deduct \$200 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 \$30 if the average volume harvested this quarter is under 5 MBF per acre

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

FOR USE IN REPORTING FIRE KILLED TIMBER IN YEARS:

TVA 4: 2014 and 2015

TVA 5: 2014

TVA 6: 2014

TVA 7: 2014

TVA 8: 2014 and 2015