

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE OCTOBER 1, 2015 THROUGH DECEMBER 31, 2015
MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4, 5, 6, 7, & 8

Adopted by the California State Board of Equalization December 16, 2015

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	70
	MPP	150-300	2	90	140	130	80	60
	MPP	Under 150	3	50	120	120	60	40
Hem-fir	MF	N/A	N/A	100	120	110	70	70
Douglas Fir	MDF	Over 300	1	190	220	130	130	100
	MDF	150-300	2	170	210	120	110	80
	MDF	Under 150	3	150	190	110	80	50
Incense Cedar	MIC	N/A	N/A	100	150	130	130	120

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: 2013, 2014 and 2015