

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 11. Timber Yield Tax
Article 1. Valuation of Timberland and Timber

Rule 1027. U. S. Forest Service Timber Volumes.

Authority: Section 15606, Government Code; Sections 38108 and 38701, Revenue and Taxation Code.
Reference: Sections 38108 and 38115, Revenue and Taxation Code.

(a) GENERAL. U. S. Forest Service timber sale contract holders shall report timber volumes harvested as hereinafter provided.

(b) SCALED VOLUME BILLINGS. The Timber Sale Statement of Account (TSSA) is the basis for most U. S. Forest Service billing statements. Timber volumes shall be reported for the quarters reflected by the Timber Sale Statements of Account (e.g., April, May, and June, 1980 TSSA volumes shall be reported for the second quarter of 1980).

(c) LUMP-SUM BILLINGS. Timber volumes actually harvested, regardless of the volume purchased from, and billed for by the U. S. Forest Service, shall be reported for the quarters in which scaled. Timber sale contract holders must get and retain scaling data for such volumes.

(d) OTHER METHODS REPORTING. Timber harvested pursuant to U. S. Forest Service timber sale contracts may be reported on a basis other than (b) or (c), above, only if a written description of the reporting basis to be used is submitted to and is authorized by the Timber Tax Section prior to the due date of the return and prior to reporting.

History: Adopted August 19, 1980, effective November 16, 1980.
Amended August 5, 1983, Section 38301 repealed effective January 1, 1983.
Amended September 16, 2015, effective November 10, 2015.