

BOARD OF EQUALIZATION
PROPERTY TAX RULES

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

Rule 1021. Timberland Grading Rule.

Authority: Section 15606, Government Code; Section 38701, Revenue and Taxation Code.
Reference: Sections 434.1 and 38204, Revenue and Taxation Code.

(a) GENERAL. Beginning with the 1977-78 fiscal year, privately owned land and land acquired for state forest purposes which is primarily devoted to and used for growing and harvesting timber and is zoned for a minimum 10-year period as timberland production zone (TPZ) will be valued for property taxation on the basis of its use for growing and harvesting timber, plus the value, if any, attributable to existing, compatible, nonexclusive uses of the land.

(b) SITE QUALITY. Timberland is rated for productivity based upon its ability to produce wood growth on trees. Five general site classes are established wherein Site I denotes areas of highest productivity, Site II and Site III denote areas of intermediate productivity, and Site IV and Site V denote areas of lowest productivity. The five site quality classes are set forth within each of three general forest types: redwood, Douglas fir, and mixed conifers.

Land zoned as timberland production zone (TPZ) shall be graded by the assessor using the following site classification table as a measure of land productivity.

TIMBERLAND PRODUCTION ZONE SITE CLASSIFICATION TABLE

Productivity Potential	Young-Growth Redwood [FN1]		Douglas Fir [FN2]		Ponderosa Pine Jeffrey Pine, Mixed Conifer & True Fir [FN3]		
	Site Class	Site Index Feet @ 100 yrs. 180 or more	Site Class	Site Index Feet @ 100 yrs. 194 or more	Site Class	Site Index Feet @ 100 yrs. 114 or more	Site Index Feet @ 100 yrs. 163 or more
Highest	I	155-179	I	164-193	I	93-113	138-162
	II	130-154	III	134-163	III	75-92	113-137
Intermediate	III	105-129	IV	103-133	IV	60-74	88-112
	IV	Less Than 105	V	Less Than 103	V	Less Than 60	Less Than 88
Lowest	V						

¹ Lindquist, James L., and Marshall N. Palley. Empirical yield tables for young-growth redwood, Calif. Agr. Exp. Stn. Bull 796, 47 pp., 1963.

² McArdie, Richard., and Walter H. Meyer. The yield of Douglas fir in the Pacific Northwest, USDA Tech. Bull. 201, 74 pp., Rev. 1961. Adjusted to average height of dominant trees after Forest Research Note No. 44, Pacific Northwest Forest and Range Experiment Station, by Forest Survey, Calif. Forest and Range Exp. Stn., 1948.

³ Dunning, Duncan. A site classification for the mixed conifer selection forests of the Sierra Nevada. USDA Forest Serv. Calif. Forest and Range Exp. Stn. For. Res. Note 28, 21 pp., 1942.

YOUNG-GROWTH REDWOOD. Site index based on average height of dominant trees at breast height age of 100 years. Use in young-growth redwood stands in which more than 20 percent of the stand by basal area is redwood and when sufficient dominant redwood trees are available to determine site index.

DOUGLAS FIR. Site index based on average height of dominant trees at age 100 years. Use in young-growth redwood stands in which 20 percent or less of the stand by basal area is redwood or when sufficient dominant

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redwood trees are not available to determine site index. Use also in old-growth redwood stands. In such cases, measure Douglas fir trees for determining site index. Also use for Sitka spruce, grand fir, hemlock, bishop's pine, and Monterey pine stands.

PONDEROSA PINE, JEFFREY PINE, MIXED CONIFER, AND TRUE FIR. Site index based on average height of dominant trees at age 100 and 300 years. Use also for lodgepole pine stands. For old-growth stands, use height of dominants at age 300 years.

(c) OPERABILITY. Timberland shall be rated for operability based upon such factors as accessibility, topography, and legislative or administrative restraints. On or before December 31, 1979, two classes of operability shall be used by the assessor and designated as operable or inoperable. Areas of inoperable land must be identified by the assessor. For the purpose of land site classification, inoperable means that any of the following circumstances are applicable:

- (1) Extreme physical barriers prevent access.
- (2) Legal or administrative restraints prevent access or harvest.
- (3) Rocky ground, steep slopes, or sterile soil prevent growing or harvesting merchantable timber.

History: Adopted January 6, 1977, effective March 3, 1977.
Amended June 21, 1983, effective October 7, 1983.