



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-6479

WILLIAM M. BENNETT
First District, Kentfield

CONWAY H. COLLIS
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.
Third District, San Diego

PAUL CARPENTER
Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

CINDY RAMBO
Executive Director

March 21, 1989

No. 89/27

TO COUNTY ASSESSORS AND OTHER INTERESTED PARTIES:

Modified Harvest Values for Fire-Damaged Timber

Pursuant to Section 38204(b), Revenue and Taxation Code, and Property Tax Rule 1023, Damaged Timber, the Board, either on its own motion or in response to an application from a timber owner, may specify a modification of immediate harvest value to reflect material changes in timber values that result from insect damage, fire, or other causes for any area in which damaged timber is located.

A considerable volume of timber was damaged by fires which occurred in Northern California during 1987. The attached schedules are for reporting timber killed or damaged during the fire season in Timber Value Areas 1, 3, 4, 8 and 9 North. The schedules are based on recent market analyses of predominately public timber sales.

The Board will consider the adoption of these schedules on April 5, 1989 in Sacramento. If you have any questions regarding the proposed schedules, please call the Board's Timber Tax Division prior to the above date at (916) 445-6964. If you wish to comment in writing on the proposed schedules, please send your comments to me at the above address.

Sincerely,

A handwritten signature in cursive script, reading "Janice Masterton", is written over a horizontal line.

Janice Masterton
Assistant to Executive Director

JM:tw
Attachments
0346A/51

NOT FINAL VALUES

TIMBER VALUE AREA 1

MODIFIED HARVEST VALUES - 1987 FIRE-DAMAGED TIMBER

Effective January 1 - June 30, 1989

TABLE N - OLD GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	MPP	210	200	185	165	70
Sugar pine	MSP	210	200	185	165	70
True fir	MF	45	35	20	1	1
Douglas fir	MDF	140	130	115	95	1
Incense cedar	MIC	55	45	30	10	1
Misc. conifers	MCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE O - YOUNG GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	NPP	90	80	65	45	1
Sugar pine	NSP	90	80	65	45	1
True fir	NF	45	35	20	1	1
Douglas fir	NDF	130	120	105	85	1
Incense cedar	NIC	55	45	30	10	1
Misc. conifers	NCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

NOT FINAL VALUES

TIMBER VALUE AREA 3

MODIFIED HARVEST VALUES - 1987 FIRE-DAMAGED TIMBER

Effective January 1 - June 30, 1989

TABLE P - OLD GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	MPP	290	280	260	245	150
Sugar pine	MSP	300	290	270	255	170
True fir	MF	50	40	20	5	1
Douglas fir	MDF	140	130	110	95	1
Incense cedar	MIC	80	70	50	35	1
Misc. conifers	MCM	20	10	1	1	1
Port Orford cedar	MFC	200	190	170	155	60

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE Q - YOUNG GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	NPP	120	110	90	75	1
Sugar pine	NSP	120	110	90	75	1
True fir	NF	35	25	5	1	1
Douglas fir	NDF	90	80	60	45	1
Incense cedar	NIC	35	25	5	1	1
Misc. conifers	NCM	20	10	1	1	1
Port Orford cedar	NPC	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre of harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

NOT FINAL VALUES

TIMBER VALUE AREA 4

MODIFIED HARVEST VALUES - 1987 FIRE-DAMAGED TIMBER

Effective January 1 - June 30, 1989

TABLE R - OLD GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	MPP	320	310	285	275	180
Sugar pine	MSP	330	320	295	285	190
True fir	MF	55	45	20	10	1
Douglas fir	MDF	140	130	105	95	1
Incense cedar	MIC	70	60	35	25	1
Misc. conifers	MCM	30	20	1	1	1
Port Orford cedar	MPC	200	190	165	155	60

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre of harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE S - YOUNG GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	NPP	120	110	85	75	1
Sugar pine	NSP	120	110	85	75	1
True fir	NF	40	30	5	1	1
Douglas fir	NDF	90	80	55	45	1
Incense cedar	NIC	40	30	5	1	1
Misc. conifers	NCM	20	10	1	1	1
Port Orford cedar	NPC	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre of harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

NOT FINAL VALUES

TIMBER VALUE AREA 8

MODIFIED HARVEST VALUES - 1987 FIRE-DAMAGED TIMBER

Effective January 1 - June 30, 1989

TABLE J - OLD GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	MPP	200	190	160	145	30
Sugar pine	MSP	210	200	170	155	30
True fir	MF	40	30	1	1	1
Douglas fir	MDF	80	70	40	25	1
Incense cedar	MIC	60	50	29	5	1
Misc. conifers	MCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE K - YOUNG GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	NPP	85	75	45	30	1
Sugar pine	NSP	85	75	45	30	1
True fir	NF	25	15	1	1	1
Douglas fir	NDF	50	40	10	1	1
Incense cedar	NIC	30	20	1	1	1
Misc. conifers	NCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

NOT FINAL VALUES

TIMBER VALUE AREA 9N

MODIFIED HARVEST VALUES - 1987 FIRE-DAMAGED TIMBER

Effective January 1 - June 30, 1989

TABLE L - OLD GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	MPP	190	180	150	135	30
Sugar pine	MSP	200	190	160	145	30
True fir	MF	40	30	1	1	1
Douglas fir	MDF	60	50	20	5	1
Incense cedar	MIC	60	50	20	5	1
Misc. conifers	MCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.
4. Use a harvest value of \$20/MBF for all species in the following counties: Kern & Tulare

TABLE M - YOUNG GROWTH MODIFIED VALUES

(Per M Board Feet)

Species	Species Code	Logging Code and Harvest Value				
		1	2	3	4	5
Ponderosa pine	NPP	85	75	45	30	1
Sugar pine	NSP	85	75	45	30	1
True fir	NF	20	10	1	1	1
Douglas fir	NDF	50	40	10	1	1
Incense cedar	NIC	30	20	1	1	1
Misc. conifers	NCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre of harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.
4. Use a harvest value of \$20/MBF for all species in the following counties: Kern & Tulare