

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE APRIL 1, 2016 THROUGH JUNE 30, 2016**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4, 5, 6, 7, 8, & 9**

Adopted by the California State Board of Equalization June 14, 2016

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	TVA 4	TVA 5	TVA 6	TVA 7	TVA 8	TVA 9
Ponderosa Pine	MPP	Over 300	1	90	180	140	90	90	60
	MPP	150-300	2	70	160	130	70	70	50
	MPP	Under 150	3	50	140	120	50	60	40
Hem-fir	MF	N/A	N/A	110	150	110	70	70	60
Douglas Fir	MDF	Over 300	1	190	250	150	140	120	N/A
	MDF	150-300	2	170	240	140	120	110	N/A
	MDF	Under 150	3	150	220	130	100	100	N/A
Incense Cedar	MIC	N/A	N/A	120	170	150	80	120	70

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

**FOR USE IN REPORTING
FIRE KILLED TIMBER
IN YEARS:**

TVA 4: 2014 and 2015

TVA 5: 2014

TVA 6: 2014

TVA 7: 2014 (Placer County)

TVA 8: 2014 and 2015

TVA 9: Fires 2013, 2014, 2015 or Drought & Insect mortality in 2016 (All Counties)