

## CALIFORNIA STATE BOARD OF EQUALIZATION

**MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2016 THROUGH SEPTEMBER 30, 2016**  
**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4 ONLY**

**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.

**FOR USE IN REPORTING TIMBER KILLED IN THE FIRES OF 2015  
IN TVA 4 - LAKE COUNTY ONLY**

Tractor Logging (Logging Code T)				
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 4
Ponderosa Pine	MPP	Over 300	1	50
	MPP	150-300	2	40
	MPP	Under 150	3	30
Hem-fir	MF	N/A	N/A	50
Douglas Fir	MDF	Over 300	1	150
	MDF	150-300	2	140
	MDF	Under 150	3	130
Incense Cedar	MIC	N/A	N/A	50

### 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**