

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE APRIL 1, 2015 THROUGH JUNE 30, 2015**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4, 5, 6, 7 & 8**

Adopted by the California State Board of Equalization June 23, 2015

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	TIMBER VALUE AREA 4	TIMBER VALUE AREA 5	TIMBER VALUE AREA 6	TIMBER VALUE AREA 7	TIMBER VALUE AREA 8
Ponderosa Pine	MPP	Over 300	1	160	210	180	160	100
	MPP	150-300	2	120	200	160	110	80
	MPP	Under 150	3	80	150	130	80	60
Hem-fir	MF	N/A	N/A	130	170	140	110	70
Douglas Fir	MDF	Over 300	1	270	280	180	170	140
	MDF	150-300	2	260	270	170	150	120
	MDF	Under 150	3	240	260	160	120	90
Incense Cedar	MIC	N/A	N/A	100	220	180	140	120

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

TVA 4, TVA 5 and
TVA 6: For use in
reporting timber killed in
the fires of **2014** only.

TVA 7 and TVA 8:
For use in reporting
timber killed in the fires
of **2013** and **2014** only.