STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

April 7, 2009

TO TIMBER COUNTY ASSESSORS AND OTHER INTERESTED PARTIES:

SUGGESTED HARVEST VALUES SCHEDULES

Enclosed are the agenda for the Timber Advisory Committee meeting and staff's suggested harvest values schedules for the reporting period July 1 through December 31, 2009. Also enclosed are suggested modified harvest values schedules for timber killed or damaged by fire during the 2008 fire season and harvested in the second quarter of 2009 in Timber Value Areas 4 or 7. These schedules will be discussed at the Timber Advisory Committee meeting scheduled on May 6, 2009, 9:30 a.m., in Room 122 at the State Board of Equalization's Headquarters Building, 450 N Street, Sacramento, CA 95814.

In developing the suggested values, staff considered both public and private timber sales. Sales occurring between April 1, 2007 and April 1, 2009 were used as value indicators. Sales prices were adjusted from the actual sale date to April 1, 2009 using established log price trends by species. Sales were classified as green or salvage as defined in the enclosed *Harvest Values Schedule Instructions*. For those species requiring size code determinations, estimates were made of volume per log based on all available information.

If you have any questions or need additional information regarding these schedules, please contact Mr. Mitchell Cari at 916-322-2158, Mitchell.Cari@boe.ca.gov.

Sincerely,

Dean R. Kinnee, Chief
County-Assessed Properties Division

DRK:aw
Enclosures

TIMBER ADVISORY COMMITTEE MEETING AGENDA

Wednesday, May 6, 2009, 9:30 A.M.

Room 122, 450 N Street, Sacramento CA 95814

1. Oath of Office

2. Nomination of Timber Advisory Committee Secretary

3. Approval of the November 10, 2008 Meeting Minutes
http://www.boe.ca.gov/proptaxes/pdf/111008_TAC_Minutes.pdf

4. Harvest Value Discussion for Period of July 1, 2009 – December 31, 2009
http://www.boe.ca.gov/proptaxes/timbertax.htm

   a) Tables G & S, Green and Salvage Timber Harvest Values
   b) Table 1, Miscellaneous Forest Products Harvest Values

5. Other Business

   a) Modified Values Schedule Discussion
   b) Assembly Bill 1504, Skinner
   c) Timber Value Areas Boundary study
   d) Date for Next Meeting

6. New Business

7. Adjourn

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2009 THROUGH DECEMBER 31, 2009

NOT FINAL VALUES 04/07/09

GENERAL

REPORTING PROCEDURE – Timber Tax law requires that tax reporting must be done by the calendar quarter that the timber is harvested and scaled in (i.e., 1Q, 2Q, 3Q, or 4Q of the calendar year). Timber tax returns must be filed using the Timber Tax Account Number of the timber owner (R&T Code section 38115). Each return shall include only timber having the same timber owner as shown for the registration of the account on the return (i.e., only report one account per tax return).

TIMBER TAX HARVEST REPORT – The Timber Tax Harvest Report is a worksheet that must be completed before preparing the Timber Tax Return. The Harvest Report must be submitted along with the Tax Return.

HARVEST VALUES SCHEDULE – The Timber Owner shall select the appropriate table values to be used for preparing the Timber Tax Harvest Report and the Timber Tax Return. The sawlog values listed in Table G (green timber) and Table S (salvage timber) are unadjusted values for timber harvested using a tractor logging system and the volume removed in the quarter is 300 thousand board feet (MBF) or more. If adjustments for an alternative logging system, small total volume, low volume per acre, or county of harvest applies, the harvest value will be lower than amount shown in the tables. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate column of the harvest values schedule for timber harvested within each specified area. Timber value areas are shown on the map on page 4, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties

TAX RATE – The tax rate for the period of this schedule is 2.9%.

DEFINITIONS

TIMBER HARVEST OPERATION – There are two categories of timber harvest operations:

A. A harvest on **private land** (where harvesting is generally administered by the California Department of Forestry and Fire Protection (CDF or CAL FIRE)) for an entire Timber Harvesting Plan (THP), a Notice of Timber Operations (NTO) from a Non-Industrial Timber Management Plan (NTMP), Emergency Notice, CDF Timber Harvest Plan Exemption Notice, or a combination of these sharing a common geographical area, as submitted to CDF. These different types of operations could synonymously be referred to as a CDF "Permit." Two or more timber owners who elect to combine their harvests under one harvest permit may report each harvest as a separate operation so long as each owner has a distinct timber parcel and each owner has a separate yield tax account. Taxpayers maintain sufficient records to support the reporting of separate operations.

B. A harvest on **public land** (e.g., federal, state, county, or city government-owned lands) for an entire timber sale contract between a public agency and a private party purchaser (e.g., U.S. Forest Service, BLM, or State Park Service timber bought by an individual, logging company, or a sawmill).

SPECIES – Timber species or products are reported by using the appropriate species code as shown on pages 5, 6, and 7 in the harvest values tables. Jeffrey pine, sugar pine, coulter pine and western white pine are all reported as ponderosa pine. Hem/fir includes western hemlock, mountain hemlock, white fir, red fir, grand fir, spruce, and Shasta red fir. Western red cedar is reported as incense cedar. The Miscellaneous Conifer code (CM) includes lodgepole pine, knobcone pine, gray pine, sierra redwood and other evergreen species not listed in Tables G and S**. (See Table 1 for the appropriate harvest value of CM.**) The Small Sawlogs Miscellaneous (SSM) category includes volume harvested from the operation for the entire quarter. To see if you qualify for this species code, read the definition found in the Table 1 instructions on page 7. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

GREEN TIMBER – For Timber Tax purposes, *Green Timber* is defined as trees that are healthy and, in the opinion of a Registered Professional Forester (RPF) or Professional Arborist, have a high likelihood of surviving 12 months or more if not harvested. Green Timber shall be reported using Table G harvest values.

- Sanitation Timber shall be reported by using the Green Timber Values Table (Table G). For Timber Tax purposes, *Sanitation Timber* is defined as live trees that are diseased or have some form of mechanical damage or decay, and are likely to survive 12 months or more, in the opinion of an RPF or Professional Arborist, if not harvested. Live trees that display obvious signs of decay from old logging scars, lightning strikes, or broken tops are also considered to be *Sanitation Timber*.

SALVAGE TIMBER – The salvage values table (Table S) is used for reporting salvage timber removed from areas designated for salvage logging. **Salvage logging is defined as the removal of dead and/or dying trees that are expected to survive less than 12 months if not harvested.** For redwood, salvage logging includes the removal of dead or down material previously left as unmerchantable.

- Salvage timber includes only dead, dying, fatally damaged, or downed trees removed from an area of salvage logging.
- Non-salvage trees removed from an area of salvage logging do not qualify to use the salvage value tables.
- Salvage trees should not be reported as salvage timber if they are removed as part of a normal green harvest.

CULL LOGS – Cull logs are any that, when scaled, show less than ¼ of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross thousand board feet (MBF). Unsound sapwood logs are not classified as cull logs.

LOGGING SYSTEM ADJUSTMENTS – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging codes are as follows: Tractor, which includes yarding with a winch (i.e. end/long lining) , rubber-tired skidder, forwarder, feller buncher, and horse logging, is coded as "T", cable and skyline yarder as "S", and Helicopter as "H." Any system not listed here will be reported as tractor, unless a special request is made prior to logging. Note that the table values are for tractor logging; adjustments should be made when other logging systems are used.

VOLUMES – All volumes are reported in thousand board feet (MBF), net Scribner short-log scale (20 feet maximum scaling length), except where otherwise indicated in Table 1. A "*board foot*" is defined as a board measuring 1"T x 12"W x 12"L. In the abbreviation "*MBF*," the "M" is from Latin and represents 1000 (one-thousand), or three decimal points. For example, 100,000 board feet (BF) is the same as 100 MBF.

For national forest timber sold on scaled volumes, the Forest Service statements of account (billing statement) shall be the basis for determining taxable volume. For reporting lump-sum sales, use the timber volumes actually scaled during the quarter. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144 (T" x W" x L" / 144) = board feet per piece. Volume scaled by weight (tons) or hundred cubic feet (CCF) must be converted to thousand board feet (MBF) for tax reporting purposes.

INSTRUCTIONS

AVERAGE VOLUME PER LOG (AV/L) – Log quality and log value are determined by its Size Code. The Size Code is determined by the average volume per 16-foot log segment (a 16-foot log is the industry standard preferred short log length). However, not all species have Size Codes (e.g., Hem/fir and Incense Cedar). For those species requiring a size code, only one size code may be reported in a quarter (i.e., do not report multiple size codes for the same species in a reporting quarter). The taxpayer must calculate the average net volume per 16-foot log (AV/L). The average volume per log is calculated by dividing the net Scribner volume for the species (harvested in the quarter) by the total number of sixteen foot short-log scaling segments for the species. The number of scaling segments shall be determined by dividing the total number of linear feet, for each species, by 16.

Example: In the reporting quarter the pine linear feet totals 1126 L.F. ÷ 16' = 70.375 sixteen foot logs. The pine volume 20 MBF ÷ 70 whole 16-foot log segments = 0.286 MBF/log, or 286 board feet/log. The column labeled Volume Per Log in either Tables G or S shows this translates into a Size Code 2 quality log for the pine. Cull logs are excluded when making this determination. When the AV/L is determined from a cruise or other statistical sample prior to logging, it shall remain fixed for reporting purposes during the life of the operation.

TABLES – Harvest values tables provide the taxpayer with information necessary for reporting the timber yield tax. The following are included: Table 1 for valuing Miscellaneous Harvest Values, Table G for Green Timber, and Table S for Salvage Timber. The prices are expressed as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report. Adjustments to value may be available, if the requirements in the "VALUE ADJUSTMENTS" instructions are met.

VALUE ADJUSTMENTS – Low volume harvests may qualify for a reduction of harvest value from that shown in the Value Schedule. Volume criteria and adjustment amounts are shown at the bottom of Tables S and G. **There are no value adjustments for Table 1, Miscellaneous Harvest Values.** The small total volume adjustment is available to all qualifying timber harvest operations. The low average volume per acre adjustment is only available to green timber found in Table G; both adjustments may be used if the operation meets the applicable criteria. To determine the average net volume per acre, divide the total net volume harvested during the reporting quarter by the actual acres harvested during the quarter.

Example: A 50-acre THP has 104 MBF harvested from 35 acres during the quarter being reported. Thus: 104 MBF ÷ 35 acres = 2.97 MBF/acre. Since this is less than 5 MBF/acre, this operation qualifies for the Low Volume Per Acre Deduction for this particular quarter, and $25/MBF is subtracted from the appropriate value in the table. In addition, since this operation harvested more than 100 MBF, but less than 300 MBF for the quarter being reported, an additional $50/MBF is also deducted from the table value for the Small Total Volume Deduction.

EXEMPT TIMBER – Timber removed from a timber harvest operation whose immediate harvest value does not exceed $3,000 in a quarter (as determined from the Harvest Value schedule) is exempt from timber yield tax. If line 21 of a harvest report is not greater than $3,000 for an operation, do not carry the value forward to the tax return; instead write "EXEMPT" in large letters across the face of the harvest report. If all of your operations harvested for the quarter qualify for this exemption, enter zero in column 4 on line 10 of the tax return, sign, and file the return along with the harvest reports, according to instructions. If you have both exempt and taxable operations, transfer only the value information from the taxable operations to the tax return and follow the instructions for completing and filing a return.

If you are a tax-exempt organization that does not pay property taxes on the land where the trees were growing, you are exempt from paying timber yield tax. **HOWEVER, THE FIRST PERSON OR AGENCY NOT EXEMPT FROM PROPERTY TAX TO ACQUIRE LEGAL OR BENEFICIAL RIGHTS TO THE TIMBER, FELLED FROM LANDS EXEMPT FROM PROPERTY TAXES, IS THE TIMBER OWNER AND IS LEGALLY LIABLE FOR THE TAX.** Examples of tax-exempt organizations might include church or religious organizations, Girl Scout or Boy Scout Camps, U.S. Forest Service or BLM timber sales, State college or university, or timber from other government-owned lands (e.g., federal, state, county or city). Individuals, business entities, logging companies, or sawmills that directly purchase timber from these types of organizations may be legally liable for the yield tax. A Licensed Timber Operator (LTO) that does not buy the trees, but rather is paid solely for providing the service of cutting down, removing, and delivering timber originating from a tax-exempt organization to a sawmill, would not be the timber owner in this case (i.e., not liable to pay the tax). In this example, the tax liability likely would become the responsibility of the sawmill. For more information on this subject, call the Timber Tax Section at 916-445-6964 or fax 916-324-2757.

NOTE: A CDF "Exemption Notice" (or permit) means that you are exempt from the Timber Harvest Plan preparation process. It does not mean you are exempt from the Timber Yield Tax. You must go through the process of completing the harvest report to determine if the taxable value of the timber harvested in the quarter, as determined from the Harvest Value Schedule, does not exceed $3,000.

FOR MORE INFORMATION

If you need general information about the timber yield tax, or help completing your timber tax forms, you may call the Board of Equalization's Information Center's 800 number. Customer service representatives are available to help you Monday through Friday (except State holidays), from 8:00 a.m. to 5:00 p.m. (Pacific time). **Call 800-400-7115 or,** visit our website at www.boe.ca.gov/proptaxes/timbertax.htm.

For TDD assistance (telephone device for the deaf), call: 800-735-2929 (from TTD phones), or 800-735-2922

For specific information about your account or tax reporting requirements, you may write to:

State Board of Equalization
Timber Tax Section, MIC:60
PO Box 942879
Sacramento, CA 94279-0060

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax Information is the County Property Tax Division Chief, Property and Special Taxes Department, 450 N Street, Sacramento, CA 95814, Telephone 916-445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

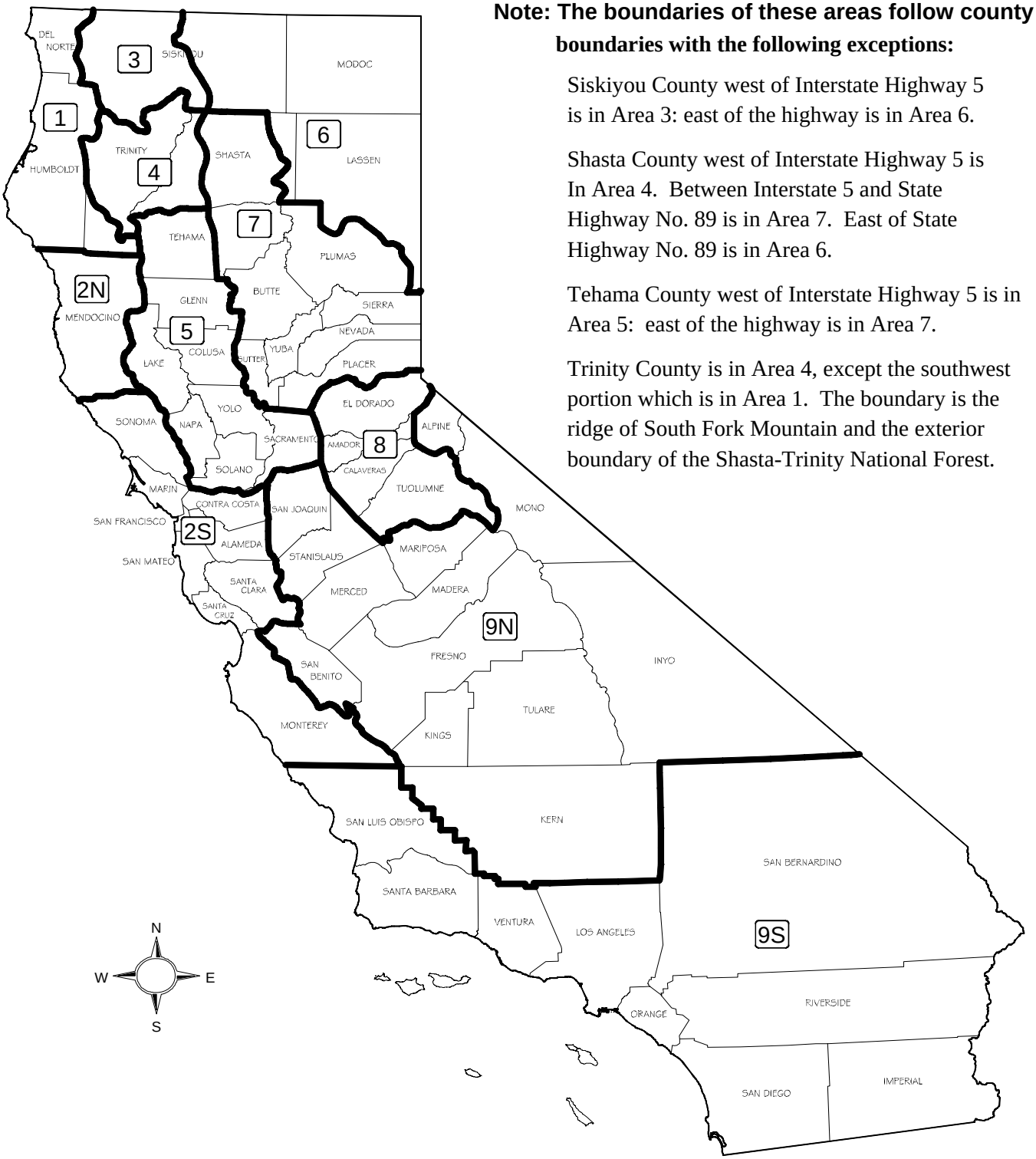
It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

California State Board of Equalization

Timber Value Areas

Produced by: Tax Area Services - Geographic Information Center



Note: The boundaries of these areas follow county boundaries with the following exceptions:

Siskiyou County west of Interstate Highway 5 is in Area 3: east of the highway is in Area 6.

Shasta County west of Interstate Highway 5 is In Area 4. Between Interstate 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway 5 is in Area 5: east of the highway is in Area 7.

Trinity County is in Area 4, except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.

TABLE 1 - MISCELLANEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products, small sawlogs, cull logs and miscellaneous conifers. Small sawlogs (SSM) are conifer logs of any species, except coastal redwood, where the average net volume per 16-ft log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 board feet, Scribner Short Log Scale. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per adjusted gross MBF, Scribner scale. For a listing of species included in the miscellaneous conifer category, see the SPECIES instructions on page 1. Except for split products, small sawlogs, and miscellaneous conifers, the items in this table are to be reported in column 17 (other unit measure) on the Timber Tax Harvest Report.

MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees, Natural Misc.	XNM	Linear Feet	.60
Christmas trees, Natural Red Fir	XNR	Linear Feet	1.40
Christmas trees, Natural White Fir	XNW	Linear Feet	.60
Christmas trees, Plantation	XP	Linear Feet	1.50
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	25.00
Fuelwood, miscellaneous	FWM	Cords	15.00
Pulp chipwood & hardwood logs	HW	Green Tons	1.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & pilings, small (20’- 40’)	PS	Linear feet	0.50
Poles & pilings, medium (41’ - 60’)	PM	Linear feet	0.90
Poles & pilings, large (61’- up)	PL	Linear feet	1.80
Posts, round	PST	8 Linear feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00
Small sawlogs, miscellaneous 1/	SSM	Net M board feet	50.00
Miscellaneous conifer species	CM	Net M board feet	50.00

NO ADJUSTMENTS OR DEDUCTIONS FOR THIS TABLE

1/ Do not include coastal redwood volume in the Small Sawlog Miscellaneous category.

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2009 THROUGH DECEMBER 31, 2009

NOT FINAL VALUES 04/07/09

TABLE G – GREEN TIMBER HARVEST VALUES - This table shows the harvest values for 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, low volume per acre on the harvest operation, and county location if the operation qualifies.

GREEN TIMBER

Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 1	2N	2S	3	4	5	6	7	8	9N	9S
Ponderosa Pine	PPG	Over 300	1	170	100	50	170	170	300	250	230	150	130	1
		150-300	2	90	50	30	90	90	190	170	130	80	70	1
		Under 150	3	10	20	1	10	10	30	80	60	70	10	1
Hem/fir	FG	N/A	N/A	70	5	1	20	10	50	100	40	5	1	1
Douglas-fir	DFG	Over 300	1	180	100	40	150	170	180	180	170	110	50	1
		150-300	2	130	40	20	100	120	100	160	100	60	10	1
		Under 150	3	100	20	5	70	90	20	110	70	40	1	1
Incense Cedar	ICG	N/A	N/A	200	200	N/A	330	290	460	430	420	350	320	130
Redwood	RG	Over 300	1	660	650	560	N/A	N/A	390	N/A	N/A	N/A	N/A	N/A
		150-300	2	480	540	470	N/A	N/A	290	N/A	N/A	N/A	N/A	N/A
		Under 150	3	430	400	460	N/A	N/A	190	N/A	N/A	N/A	N/A	N/A
Port-Orford Cedar	PCG	Over 125	1	400	N/A	N/A	400	400	N/A	N/A	N/A	N/A	N/A	N/A
		125 & Under	2	300	N/A	N/A	300	300	N/A	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

Logging System:
Deduct $ 50 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

County:
Deduct $40 if harvesting was located in any of the following counties:
Marin, Monterey, San Mateo, Santa Clara, or Santa Cruz

Low Volume Per Acre:
Deduct $25 if the average volume harvested this quarter is under 5 MBF per acre

$ 1 PER MBF IS THE [illegible] HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

Sample Form

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2009 THROUGH DECEMBER 31, 2009

NOT FINAL VALUES 04/07/09

TABLE S - SALVAGE HARVEST VALUES - This table shows the harvest values for timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system and for small total volume on the harvest operation and county location if the operation qualifies.

SALVAGE TIMBER

Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA											
			SIZE CODE	1	2N	2S	3	4	5	6	7	8	9N	9S
Ponderosa Pine	PPS	Over 300	1	130	80	40	130	130	220	190	170	110	100	1
		150-300	2	70	40	20	70	70	140	130	100	60	50	1
		Under 150	3	5	15	1	10	10	20	60	40	30	10	1
Hem/fir	FS	N/A	N/A	50	5	1	15	10	40	80	30	5	1	1
Douglas-fir	DFS	Over 300	1	140	80	30	110	130	140	140	130	80	40	1
		150-300	2	100	30	15	80	90	80	120	80	40	10	1
		Under 150	3	80	15	5	50	50	15	80	40	30	1	1
Incense Cedar	ICS	N/A	N/A	150	150	N/A	250	240	340	320	310	260	240	100
Redwood	RS	Over 300	1	500	490	420	N/A	N/A	290	N/A	N/A	N/A	N/A	N/A
		150-300	2	360	400	350	N/A	N/A	220	N/A	N/A	N/A	N/A	N/A
		Under 150	3	320	300	340	N/A	N/A	140	N/A	N/A	N/A	N/A	N/A
Port-Orford Cedar	PCS	Over 125	1	300	N/A	N/A	300	300	N/A	N/A	N/A	N/A	N/A	N/A
		125 & Under	2	220	N/A	N/A	220	220	N/A	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

Logging System:
Deduct $ 50 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

County:
Deduct $20 if harvesting was located in any of the following counties: Marin, Monterey, San Mateo, Santa Clara, or Santa Cruz

$ 1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

Sample

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SECOND HALF 2009

SUGGESTED VALUES AND CHANGES FROM PRIOR STAFF DRAFT

TABLE G. TIMBER HARVEST VALUES

	TVA 01	TVA 2N	TVA 2S	TVA 03	TVA 04	TVA 05	TVA 06	TVA 07	TVA 08	TVA 9N	TVA 9S
PPG1	170 / -40	100 / -80	50 / -100	170 / -100	170 / -110	300 / -90	250 / -70	230 / -130	150 / -100	130 / -110	1 / -89
PPG2	90 / -50	50 / -80	30 / -100	90 / -80	90 / -90	190 / -90	170 / -70	130 / -130	80 / -90	70 / -90	1 / -39
PPG3	10 / -60	20 / -80	1 / -59	10 / -60	10 / -70	30 / -70	80 / -70	60 / -100	70 / -70	10 / -80	1 / -29
FG	70 / -50	5 / -5	1 / -9	20 / -70	10 / -70	50 / -90	100 / -80	40 / -90	5 / -35	1 / -49	1 / 0
DFG1	180 / -100	100 / -110	40 / -100	150 / -70	170 / -120	180 / -100	180 / -80	170 / -100	110 / -100	50 / -100	1 / -29
DFG2	130 / -100	40 / -110	20 / -80	100 / -70	120 / -120	100 / -140	160 / -90	100 / -100	60 / -70	10 / -100	1 / -29
DFG3	100 / -100	20 / -70	5 / -55	70 / -70	90 / -90	20 / -60	110 / -120	70 / -100	40 / -80	1 / -99	1 / -29
ICG	200 / 0	200 / 0	NA	330 / 20	290 / 10	460 / 10	430 / 0	420 / 0	350 / 0	320 / 0	130 / 0
RG1	660 / -140	650 / -80	560 / -140	NA	NA	390 / -140	NA	NA	NA	NA	NA
RG2	480 / -140	540 / -130	470 / -150	NA	NA	290 / -140	NA	NA	NA	NA	NA
RG3	430 / -140	400 / -140	460 / -130	NA	NA	190 / -140	NA	NA	NA	NA	NA
PCG1	400 / -100	NA	NA	400 / -100	400 / -100	NA	NA	NA	NA	NA	NA
PCG2	300 / -50	NA	NA	300 / -50	300 / -50	NA	NA	NA	NA	NA	NA

TABLE S. SALVAGE HARVEST VALUES

	TVA 01	TVA 2N	TVA 2S	TVA 03	TVA 04	TVA 05	TVA 06	TVA 07	TVA 08	TVA 9N	TVA 9S
PPS1	130 / -30	80 / -60	40 / -70	130 / -70	130 / -80	220 / -70	190 / -50	170 / -100	110 / -80	100 / -80	1 / 0
PPS2	70 / -30	40 / -60	20 / -80	70 / -60	70 / -70	140 / -70	130 / -50	100 / -100	60 / -70	50 / -70	1 / 0
PPS3	5 / -45	15 / -65	1 / -39	10 / -40	10 / -40	20 / -60	60 / -20	40 / -40	30 / -30	10 / -60	1 / 0
FS	50 / -40	5 / 4	1 / 0	15 / -55	10 / -60	40 / -60	80 / -30	30 / -30	5 / -25	1 / -39	1 / 0
DFS1	140 / -70	80 / -80	30 / -70	110 / -50	130 / -90	140 / -70	140 / -60	130 / -70	80 / -80	40 / -70	1 / 0
DFS2	100 / -70	30 / -80	15 / -65	80 / -50	90 / -90	80 / -100	120 / -70	80 / -80	40 / -60	10 / -70	1 / 0
DFS3	80 / -70	15 / -55	5 / -35	50 / -50	50 / -60	15 / -45	80 / -90	40 / -60	30 / -60	1 / -69	1 / 0
ICS	150 / 0	150 / 0	NA	250 / 20	240 / 0	340 / 0	320 / 0	310 / 10	260 / 0	240 / 0	100 / 99
RS1	500 / -100	490 / -60	420 / -100	NA	NA	290 / -110	NA	NA	NA	NA	NA
RS2	360 / -100	400 / -100	350 / -110	NA	NA	220 / -100	NA	NA	NA	NA	NA
RS3	320 / -110	300 / -100	340 / -100	NA	NA	140 / -110	NA	NA	NA	NA	NA
PCS1	300 / -80	NA	NA	300 / -80	300 / -80	NA	NA	NA	NA	NA	NA
PCS2	220 / -40	NA	NA	220 / -40	220 / -40	NA	NA	NA	NA	NA	NA

Harvest Value Summary - 2H09

Species		TVA 1		TVA 2N		TVA 2S		TVA 3		TVA 4		TVA 5		TVA 6		TVA 7		TVA 8		TVA 9N		TVA 9S	
PPG 1	# Sales/Vol	-	-	-	-	-	-	-	-	-	-	-	-	*	*	-	-	*	*	*	*	-	-
	WTD/Suggested	-	170	-	100	-	50	-	170	-	170	-	300	*	250	-	230	*	150	*	130	-	1
PPG 2	# Sales/Vol	-	-	-	-	-	-	-	-	-	-	*	*	*	*	11	8236	24	6825	20	5455	-	-
	WTD/Suggested	-	90	-	50	-	30	-	90	-	90	*	190	*	170	131	130	67	80	69	70	-	1
PPG 3	# Sales/Vol	*	*	-	-	*	*	16	6174	7	669	-	-	25	19874	57	22870	26	1810	7	3370	-	-
	WTD/Suggested	*	10	-	20	*	1	18	10	19	10	-	30	84	80	83	60	70	70	12	10	-	1
FG	# Sales/Vol	42	26004	40	3250	-	-	12	5329	*	*	*	*	26	73608	59	41617	27	2323	21	6325	-	-
	WTD/Suggested	72	70	7	5	-	1	26	20	*	10	*	50	97	100	40	40	6	5	1	1	-	1
DFG 1	# Sales/Vol	-	-	*	*	*	*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	WTD/Suggested	-	180	*	100	*	40	-	150	-	170	-	180	-	180	-	170	-	110	-	50	-	1
DFG 2	# Sales/Vol	25	34481	5	1548	14	615	-	-	-	-	*	*	5	2235	*	*	7	955	-	-	-	-
	WTD/Suggested	130	130	43	40	24	20	-	100	-	120	*	100	159	160	*	100	33	60	-	10	-	1
DFG 3	# Sales/Vol	68	51609	64	14684	28	3395	9	5647	9	5647	-	-	*	*	46	14065	25	2050	-	-	-	-
	WTD/Suggested	103	100	21	20	5	5	64	70	98	90	-	20	*	110	65	70	44	40	-	1	-	1
ICG	# Sales/Vol	*	*	-	-	-	-	13	1103	*	*	*	*	15	1931	56	11045	54	5417	21	2425	-	-
	WTD/Suggested	*	200	-	200	N/A	N/A	331	330	*	290	*	460	423	430	437	420	345	350	326	320	-	130
RG 1	# Sales/Vol	*	*	*	*	*	*					-	-										
	WTD/Suggested	*	660	*	650	*	560					-	390						N/A		N/A		N/A
RG 2	# Sales/Vol	44	13828	9	3747	36	18135					-	-										
	WTD/Suggested	493	480	527	540	458	470					-	290						N/A		N/A		N/A
RG 3	# Sales/Vol	59	17060	72	43774	28	19320					-	-										
	WTD/Suggested	435	430	388	400	470	460					-	190						N/A		N/A		N/A
PCG 1	# Sales/Vol	-	-					-	-	-	-												
	WTD/Suggested	-	400				N/A	-	400	-	400								N/A		N/A		N/A
PCG 2	# Sales/Vol	-	-					-	-	-	-												
	WTD/Suggested	-	300				N/A	-	300	-	300								N/A		N/A		N/A

WTD = Weighted average indexed sales price.

* So few sales that publication of sales information may disclose identities or business operations of individuals. Generally less than 5 sales.

Draft

		1H 2009	2H 2009			
		HARVEST VALUE	HARVEST VALUE		Sales	
SPECIES OR PRODUCT	SPECIES CODE	PER UNIT	PER UNIT	CHANGE	#/Volume	Weighted
Christmas trees, Natural Misc.	XNM	0.60*	0.60	0.00	-/-	-
Christmas trees, Natural Red Fir	XNR	1.40*	1.40	0.00	-/-	-
Christmas trees, Natural White Fir	XNW	0.60*	0.60	0.00	-/-	-
Christmas trees, Plantation	XP	1.50*	1.50	0.00	-/-	-
Cull logs	CUL	5.00	5.00	0.00	-/-	-
Fuelwood, hardwood	FWH	25.00	25.00	0.00	10/2330	26.00
Fuelwood, miscellaneous	FWM	15.00	15.00	0.00	*/*	15.00
Pulp chipwood & hardwood logs	HW	1.00	1.00	0.00	*/*	2.00
Woods-produced fuel chips	CS	0.00	0.00	0.00	*/*	2.00
Poles & pilings, small (20’- 40’)	PS	0.50	0.50	0.00	*/*	1.36
Poles & pilings, medium (41’ - 60’)	PM	0.90	0.90	0.00	-/-	-
Poles & pilings, large (61’- up)	PL	1.80	1.80	0.00	-/-	-
Posts, round	PST	0.20	0.20	0.00	-/-	-
Split products, redwood	TR	75.00	75.00	0.00	-/-	-
Split products, miscellaneous	TM	10.00	10.00	0.00	-/-	-
Small sawlogs, miscellaneous	SSM	60.00	50.00	-10.00	79/144,506	107.00
Miscellaneous conifer species	CM	70.00	50.00	-20.00	37/2646	107.00
* 2H08 VALUES						

Sample

SECOND HALF 2009
TIMBER SALES SUMMARY
STAFF DRAFT

REGULAR SALES								
	NUMBER OF SALES			VOLUME (MBF)			LOGGING COSTS	
TVA	TOTAL	GVT	PVT	TOTAL	GVT	PVT	TRACTOR	HAUL
01	186	0	186	140903	0	140903	159	76
2N	87	2	85	72232	2793	69439	236	111
2S	69	0	69	42110	0	42110	192	102
03	21	3	18	23187	1275	21912	202	84
04	38	3	35	23070	421	22649	169	73
05	3	1	2	5145	14	5131	138	67
06	45	10	35	102443	4954	97489	99	86
07	169	24	145	297707	49701	248006	147	73
08	79	19	60	26398	8408	17990	165	77
9N	39	4	35	20636	2966	17670	177	99
9S	0	0	0	0	0	0	0	0
Subtotals	736	66	670	753831	70532	683299	168	84
Percent	100%	8.97 %	91.03 %	100 %	9.36 %	90.64 %		

HELICOPTER SALES							
Subtotals	4	4	0	5692	5692	0	
Percent	100%	100.00 %	0.00 %	100 %	100.00 %	0.00 %	

STATEWIDE TOTALS							
Subtotals	740	70	670	759523	76224	683299	
Percent	100%	9.46 %	90.54 %	100 %	10.04 %	89.96 %	

Compiled on 3/26/2009

2H09

REPORT OF TIME ADJUSTMENTS

INTERIOR REGION

Date	Pp1	Pp2	Pp3	F	Df1	Df2	Df3	Ic	R1	R2	R3	CM
0704	-210	-205	-170	-165	-255	-250	-240	-20	0	0	0	-105
0705	-210	-205	-170	-165	-255	-250	-240	-30	0	0	0	-100
0706	-205	-200	-165	-165	-250	-245	-235	-35	0	0	0	-100
0707	-205	-200	-165	-170	-250	-245	-235	-40	0	0	0	-100
0708	-205	-195	-160	-165	-245	-240	-230	-35	0	0	0	-100
0709	-200	-195	-155	-160	-240	-235	-230	-30	0	0	0	-95
0710	-200	-190	-155	-160	-235	-230	-225	-25	0	0	0	-95
0711	-180	-165	-140	-150	-215	-210	-205	-10	0	0	0	-90
0712	-165	-160	-130	-140	-190	-185	-180	0	0	0	0	-90
0801	-150	-145	-120	-130	-170	-165	-160	15	0	0	0	-85
0802	-140	-135	-110	-120	-150	-145	-140	15	0	0	0	-85
0803	-130	-125	-100	-105	-130	-125	-125	20	0	0	0	-80
0804	-125	-120	-95	-95	-115	-110	-110	20	0	0	0	-75
0805	-125	-120	-100	-100	-115	-110	-115	10	0	0	0	-75
0806	-125	-125	-100	-100	-120	-115	-115	0	0	0	0	-75
0807	-125	-125	-105	-105	-120	-115	-120	-10	0	0	0	-75
0808	-115	-115	-95	-100	-115	-110	-115	0	0	0	0	-70
0809	-105	-105	-85	-100	-110	-100	-105	5	0	0	0	-65
0810	-95	-95	-80	-95	-100	-95	-100	10	0	0	0	-60
0811	-75	-75	-65	-75	-75	-70	-80	10	0	0	0	-50
0812	-55	-55	-45	-50	-50	-45	-55	10	0	0	0	-40
0901	-35	-35	-25	-30	-25	-25	-30	10	0	0	0	-30
0902	-15	-20	-15	-15	-15	-15	-15	5	0	0	0	-15
0903	0	0	0	0	0	0	0	0	0	0	0	0
0904	0	0	0	0	0	0	0	0	0	0	0	0

2H09

REPORT OF TIME ADJUSTMENTS

COAST REGION

Date	Pp1	Pp2	Pp3	F	Df1	Df2	Df3	Ic	R1	R2	R3	CM
0704	0	0	0	-85	-195	-195	-195	0	-305	-285	-295	0
0705	0	0	0	-85	-195	-195	-195	0	-325	-305	-315	0
0706	0	0	0	-85	-200	-200	-200	0	-345	-325	-335	0
0707	0	0	0	-85	-200	-200	-200	0	-360	-340	-350	0
0708	0	0	0	-80	-190	-190	-190	0	-345	-330	-340	0
0709	0	0	0	-70	-180	-180	-180	0	-330	-320	-325	0
0710	0	0	0	-65	-170	-170	-170	0	-315	-305	-315	0
0711	0	0	0	-65	-155	-155	-155	0	-280	-270	-280	0
0712	0	0	0	-60	-140	-140	-140	0	-245	-235	-245	0
0801	0	0	0	-60	-125	-125	-125	0	-215	-205	-215	0
0802	0	0	0	-55	-115	-115	-115	0	-200	-190	-200	0
0803	0	0	0	-50	-105	-105	-100	0	-190	-180	-185	0
0804	0	0	0	-45	-90	-90	-85	0	-175	-165	-170	0
0805	0	0	0	-50	-90	-90	-85	0	-175	-165	-170	0
0806	0	0	0	-55	-90	-90	-90	0	-170	-160	-170	0
0807	0	0	0	-60	-90	-90	-90	0	-170	-160	-170	0
0808	0	0	0	-55	-90	-90	-90	0	-160	-150	-155	0
0809	0	0	0	-55	-95	-95	-95	0	-150	-140	-140	0
0810	0	0	0	-50	-95	-95	-95	0	-140	-130	-125	0
0811	0	0	0	-45	-75	-75	-75	0	-130	-120	-110	0
0812	0	0	0	-40	-55	-55	-55	0	-115	-110	-100	0
0901	0	0	0	-35	-35	-35	-35	0	-105	-95	-85	0
0902	0	0	0	-10	-15	-20	-15	0	-50	-45	-40	0
0903	0	0	0	0	0	0	0	0	0	0	0	0
0904	0	0	0	0	0	0	0	0	0	0	0	0

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE APRIL 1, 2009 THROUGH JUNE 30, 2009

MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4 AND 7

NOT FINAL VALUES

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, low volume per acre on the harvest operation, and county location if the operation qualifies.

Tractor Logging (Logging Code T)					
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 4	TIMBER VALUE AREA 7
Ponderosa Pine	MPP	Over 300	1	100	170
	MPP	150-300	2	50	100
	MPP	Under 150	3	20	40
Hem-fir	MF	N/A	N/A	20	30
Douglas Fir	MDF	Over 300	1	100	130
	MDF	150-300	2	70	80
	MDF	Under 150	3	50	40
Incense Cedar	MIC	N/A	N/A	200	220
Port-Orford Cedar	MPC	Over 125	1	200	N/A
	MPC	125 & Under	2	150	N/A

ADJUSTMENTS

Logging system:
Deduct $50 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 $25 if the average volume harvested this quarter is under 5 MBF per acre

$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

For use in reporting TVA 4 and 7 timber killed in the fires of 2008 only