

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2006 THROUGH DECEMBER 31, 2006
MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 8
 (Adopted by the California State Board of Equalization June 27, 2006)

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 8
Ponderosa Pine	MPP	Over 300	1	210
	MPP	150-300	2	130
	MPP	Under 150	3	110
Hem-fir	MF	N/A	N/A	100
Douglas Fir	MDF	Over 300	1	220
	MDF	150-300	2	160
	MDF	Under 150	3	150
Incense Cedar	MIC	N/A	N/A	240

<p>For use in reporting 2004 TVA 8 fire kill only.</p>

<p>ADJUSTMENTS</p> <p>Logging system: Deduct \$50 for volumes which were yarder/skyline logged (Logging Code S) Deduct \$180 for volumes which were helicopter logged (Logging Code H)</p> <p>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</p> <p>Low Volume Per Acre: Deduct \$25 if the average volume harvested this quarter is under 5 MBF per acre</p> <p>\$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS</p>
