

## CALIFORNIA STATE BOARD OF EQUALIZATION

**MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2015 THROUGH SEPTEMBER 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	150	200	170	150	90
	MPP	150-300	2	110	190	150	100	70
	MPP	Under 150	3	60	130	110	60	60
Hem-fir	MF	N/A	N/A	120	160	130	110	70
Douglas Fir	MDF	Over 300	1	260	280	180	170	140
	MDF	150-300	2	250	270	170	150	120
	MDF	Under 150	3	230	260	160	120	90
Incense Cedar	MIC	N/A	N/A	120	210	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.