Rule 1021. Timberland Grading Rule.

Authority: Section 15606, Government Code; Section 38701, Revenue and Taxation Code.
Reference: Sections 434.1 and 38204, Revenue and Taxation Code.

(a) GENERAL. Beginning with the 1977-78 fiscal year, privately owned land and land acquired for state forest purposes which is primarily devoted to and used for growing and harvesting timber and is zoned for a minimum 10-year period as timberland production zone (TPZ) will be valued for property taxation on the basis of its use for growing and harvesting timber, plus the value, if any, attributable to existing, compatible, nonexclusive uses of the land.

(b) SITE QUALITY. Timberland is rated for productivity based upon its ability to produce wood growth on trees. Five general site classes are established wherein Site I denotes areas of highest productivity, Site II and Site III denote areas of intermediate productivity, and Site IV and Site V denote areas of lowest productivity. The five site quality classes are set forth within each of three general forest types: redwood, Douglas fir, and mixed conifers.

Land zoned as timberland production zone (TPZ) shall be graded by the assessor using the following site classification table as a measure of land productivity.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Site Class</td>
<td>Site Index Feet @ 100 yrs.</td>
<td>Site Class</td>
</tr>
<tr>
<td>Highest</td>
<td>I</td>
<td>180 or more</td>
<td>I</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>155-179</td>
<td>II</td>
</tr>
<tr>
<td>Intermediate</td>
<td>III</td>
<td>130-154</td>
<td>III</td>
</tr>
<tr>
<td></td>
<td>IV</td>
<td>105-129</td>
<td>IV</td>
</tr>
<tr>
<td>Lowest</td>
<td>V</td>
<td>Less Than 105 V</td>
<td>V</td>
</tr>
</tbody>
</table>


YOUNG-GROWTH REDWOOD. Site index based on average height of dominant trees at breast height age of 100 years. Use in young-growth redwood stands in which more than 20 percent of the stand by basal area is redwood and when sufficient dominant redwood trees are available to determine site index.

DOUGLAS FIR. Site index based on average height of dominant trees at age 100 years. Use in young-growth redwood stands in which 20 percent or less of the stand by basal area is redwood or when sufficient dominant
Rule 1021 (Contd.)

redwood trees are not available to determine site index. Use also in old-growth redwood stands. In such cases, measure Douglas fir trees for determining site index. Also use for Sitka spruce, grand fir, hemlock, bishop's pine, and Monterey pine stands.

PONDEROSA PINE, JEFFREY PINE, MIXED CONIFER, AND TRUE FIR. Site index based on average height of dominant trees at age 100 and 300 years. Use also for lodgepole pine stands. For old-growth stands, use height of dominants at age 300 years.

(c) OPERABILITY. Timberland shall be rated for operability based upon such factors as accessibility, topography, and legislative or administrative restraints. On or before December 31, 1979, two classes of operability shall be used by the assessor and designated as operable or inoperable. Areas of inoperable land must be identified by the assessor. For the purpose of land site classification, inoperable means that any of the following circumstances are applicable:

1. Extreme physical barriers prevent access.
2. Legal or administrative restraints prevent access or harvest.
3. Rocky ground, steep slopes, or sterile soil prevent growing or harvesting merchantable timber.