Division 1. State Board of Equalization-Property Tax  
Article 1. Valuation of Timberland and Timber  

Rule 1022. Standard Unit of Measure.  

Authority: Section 15606, Government Code; Sections 38109, 38204, and 38701, Revenue and Taxation Code.  
Reference: Sections 38109 and 38204, Revenue and Taxation Code.  

(a) GENERAL. In determining quantities of timber for purposes of the timber yield tax the Scribner Decimal C Log Rule based on a maximum scaling length of 20 (Scribner Decimal C (short log) Scale) feet shall be used as the standard board foot log rule for timber that is measurable by the net board foot method. This standard board foot log rule for such timber is to be used in all instances, except that in those rare instances when circumstances preclude the use of this standard board foot log rule for such timber, conversion factors as specified herein shall be employed for reporting harvested timber originally scaled using other than the standard board foot log rule.  

Timber that is not normally scaled by the net board foot method shall be measured using the unit commonly employed by those dealing the wood products to which the timber is to be converted, e.g.  

<table>
<thead>
<tr>
<th>INTENDED WOOD PRODUCT</th>
<th>MEASUREMENT UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fuel Wood</td>
<td>Cord</td>
</tr>
<tr>
<td>Christmas trees, poles and pilings</td>
<td>Lineal foot</td>
</tr>
<tr>
<td>Chip wood</td>
<td>Gross scale of useable wood</td>
</tr>
</tbody>
</table>

(b) DEFINITIONS. When used in this section the terms board foot and board foot log rule shall have the following meaning:  

(1) Board foot—a solid piece of wood, 12 inches wide, 12 inches long and 1 inch thick.  

(2) Board foot log rule—a method for estimating the volume in board feet of a log with a known diameter and length.  

(c) CONVERSION FACTORS. When board foot volumes are not scaled using the standard board foot log rule the following factors shall be used to convert the scale employed to the standard scale.  

(1) The Humboldt Log Scale shall be converted to gross Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.45. The actual defect in board feet as determined by the difference between that scale and the mill tally records shall be deducted from the gross Scribner scale. Until January 1, 1978, the Humboldt Log Scale when applied to old growth redwood shall be converted to net Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.15.  

(2) The Spaulding Log Scale (Short Log) shall be converted to Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.02.  

(3) When logs harvested in California are scaled outside California, and only when circumstances preclude the use of the Scribner Decimal C Log Rule based on a maximum scaling length of 20 feet (Scribner Decimal C (Short Log) Scale), the Scribner Decimal C Log Rule volumes attributable to long log scaling shall be converted to Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.20.  