

**MODIFIED HARVEST VALUE SCHEDULE FOR FIRE-DAMAGED TIMBER
IN TIMBER VALUE AREA 7 ONLY**

Second Quarter 2019

MODIFIED HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 2019 THROUGH JUNE 30, 2019

Adopted by the California Tax and Fee Administration June 30, 2019

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 (if any).

**FOR USE IN REPORTING TIMBER KILLED IN THE 2018 CAMP FIRE
IN TVA 7 - BUTTE COUNTY ONLY**

TRACTOR LOGGING (LOGGING CODE T)				
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 7
Ponderosa Pine	MPP	Over 300	1	130
	MPP	150-300	2	120
	MPP	Under 150	3	100
Hem-fir	MF	N/A	N/A	160
Douglas Fir	MDF	Over 300	1	250
	MDF	150-300	2	240
	MDF	Under 150	3	210
Incense Cedar	MIC	N/A	N/A	290

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