

TIMBER ADVISORY COMMITTEE

5483

(No. 3 June 1991)

The Timber Advisory Committee is charged by the FTRA with making recommendations to and advising the B/E on the following matters:

- Recommending IHVs for the TVAs to take effect on July 1 and January 1 of each year.
- Recommending delineation and revision of the TVAs, as needed.
- Reviewing and recommending revision, as needed, of rules for grading and valuing timberland as to operability and site classes.
- Recommending and advising on standard units of measure and conversion factors for forest products for application of the yield tax.
- Considering other matters affecting taxation of timber and timberland under the FTRA referral to it by the B/E.

The Board of Forestry must approve the representative of the Board of Forestry on the committee appointed by the B/E. While the Board of Forestry may nominate anyone to be its representative, normally a forester from the Sacramento Resource Management staff serves in this capacity. This is because of the staff's natural ties with many CDF programs.

Rev & Tax Code §38109 specifically provides that CDF will advise the B/E through the Timber Advisory committee on establishing standard units of measure and conversion factors in applying the yield tax to forest products and in grading and valuing timberland for operability and site classes for value determination.

In practice, the Timber Advisory Committee has become a quasi-hearing body for assessors, timber industry representatives, small timber owner representatives, and the B/E Timber Taxation Division staff. Many problems are thus resolved that would otherwise require hearings before the full B/E. The committee is also an important vehicle for implementation of the Board of Forestry's policy on maintenance of timber supply.

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

[\(See next section\)](#)

[\(See Table of Contents\)](#)