

FOR ADMIN. USE ONLY

CHRISTMAS TREE EXEMPTION

STATE OF CALIFORNIA, DEPARTMENT OF FORESTRY AND FIRE PROTECTION
NOTICE OF TIMBER OPERATIONS THAT ARE EXEMPT
FROM TIMBER HARVESTING PLAN REQUIREMENTS RM-73 (1038a) (08/2021)

EX. # _____

Date of Receipt _____

Date Validation by CAL FIRE _____

Date Expires _____

VALID FOR ONE YEAR FROM DATE RECEIPT BY CAL FIRE.

The Director of the Department of Forestry and Fire Protection (CAL FIRE) is hereby notified of timber operations under the requirements of 14 CCR § 1038(a).

1. LICENSED TIMBER OPERATOR(S): Name: _____ Lic #: _____ Date: _____

Address _____

City _____ State _____ Zip _____ Phone _____

EMAIL: (optional) _____

2. TIMBERLAND OWNER(S) OF RECORD: Name: _____

Address _____

City _____ State _____ Zip _____ Phone _____

EMAIL: (optional) _____

I certify, under penalty of perjury, that I have read and understand the information on this form and that I am the Timberland Owner of record.

Signature: _____ Date: _____

3. TIMBER OWNER(S) OF RECORD: Name _____

Address _____

City _____ State _____ Zip _____ Phone _____

EMAIL: (optional) _____

TIMBER TAX NOTICE: The TIMBER OWNER is responsible for payment of a yield tax.

For timber yield tax information or for assistance with these questions call 1-800-400-7115, or write: Timber Tax Section, MIC: 60, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0060; or see the CDTFA Web Page on the Internet <http://www.cdtfa.ca.gov>.

TIMBER TAX INFORMATION: Some small or low value harvests may be exempt from the timber yield tax (Revenue and Taxation Code sec. 38116)

Timber Owners may be considered exempt if the value of the harvesting operations does not exceed \$3,000 dollars within a quarter, according to CDTFA Harvest Value Schedules, Rule 1024.

IF THE TIMBER OWNER BELIEVES HARVESTING MAY BE EXEMPT (see timber tax exemption language above for low value harvests) PLEASE CHECK BELOW:

FINAL DETERMINATION of tax-exempt status will be made by the Timber Tax Section of the California Department of Tax and Fee Administration. If you think you are exempt based on the directions above, please complete the below information so the Timber Tax Section can make the final determination.

IF YOU WOULD LIKE CDTFA TIMBER TAX SECTION TO CONSIDER A TAX EXEMPTION BASED ON PROJECTED HARVEST PLEASE COMPLETE THE INFORMATION BELOW.

A. Christmas trees over 3,000 lineal feet? Yes No

4. 14 CCR § 1038.1(c)(15) - Is it anticipated that a tree existing before 1800 A.D. greater than 60 inches' diameter at stump height for Sierra or Coastal Redwoods or 48 inches in diameter at stump height for all other tree species will be harvested? YES NO (required)

NOTE: If "YES" please refer to 14 CCR § 1038.1(c)(15)(A-C). Have a RPF attach to the submitted notice of exemption a written explanation and justification for the harvest of these trees, refer to 14 CCR § 1038.1(c)(15)(B)(1-3)

5. 14 CCR § 1038.1(c)(3)(A-C) No Timber Operations on any site that satisfies the criteria listed in 14 CCR § 895.1 for a Significant Archaeological or Historical Site (information on some of these sites may be available from the Information Centers of the California Historical Resources Information System within the Department of Parks and Recreation), except under the following conditions:

Have significant archaeological sites been identified within the project area? (required) YES NO
 - Will operations occur within these identified archaeological sites? YES NO

If YES Sites must be preserved in place by capping or covering with a layer of soil. Please include a written concurrence from the Departments Archaeologist at the time of submission.

6. TENTATIVE COMMENCEMENT DATE OF TIMBER OPERATIONS: (required) _____ 14 CCR § 1038.1(a)(5)
 Before beginning Timber Operations, the Timber Operator shall notify the Department of the actual commencement date of operations. The notification, by telephone, mail, or email, shall be directed to the appropriate CAL FIRE Unit Headquarters, Forest Practice Inspector or other designated personnel. If the notification is provided by mail, Timber Operations may not commence until three (3) days after the postmark date of notification. 14 CCR § 1038.1(c)(14)
7. 14 CCR 1038.2 - The submitted notice of exemption shall indicate if more than one Yarding system is to be used and identify the systems. CHECK EACH Yarding method to be utilized: If more than one method is selected these methods must be identified on the accompanying maps. (required)

YARDING SYSTEMS					
GROUND BASED		CABLE		OTHER	
<input type="checkbox"/>	Tractor, including end/long lining	<input type="checkbox"/>	Cable, Ground lead	<input type="checkbox"/>	Hand thinning and removing
<input type="checkbox"/>	Rubber tired skidder, Forwarder	<input type="checkbox"/>	Cable, High Lead	<input type="checkbox"/>	Other (explain):
<input type="checkbox"/>	Feller Buncher	<input type="checkbox"/>	Cable, Skyline	<input type="checkbox"/>	
<input type="checkbox"/>	Shovel yarding	<input type="checkbox"/>		<input type="checkbox"/>	

8. 14 CCR § 1038.1(a)(4) - Designate the legal land description of the location of the Timber Operation. Attach a USGS 7.5-minute quadrangle map or equivalent map showing the location of:
- Boundaries of the harvest area. 14 CCR § 1038.2(a)
- Additional maps, which may be topographic or planimetric, may be used to provide additional information, to show details, and improve map clarity. **A legend shall be included indicating the meaning of the symbols used** It will be helpful to describe the access route to the timber operation so that it can be easily located, and/or include an assessor's parcel map for small areas. (required)

					Logging area	
Base Meridian	Township	Range	Section	County	Acreage (estimated)	Assessor's Parcel # (optional)

The following are limitations or requirements for timber operations conducted under a Notice of Exemption for Christmas Trees:

- This notice must be submitted to and received by CAL FIRE at the appropriate office listed below prior to the commencement of timber operations.
 - Coastal Special Treatment areas and Marin County** the Director shall have ten calendar days from date of receipt to accept or reject the notice of timber operations.
- 14 CCR §1038.1 places certain limits on the harvesting of Christmas trees these limits need to be examined to assure compliance.
- Timber operations conducted under this notice shall comply with all operational provisions of the Forest Practice Act and District Forest Practice Rules applicable to "Timber Harvest Plan," "THP," and "plan." The requirements to submit a completion and stocking report normally do not apply. The requirements for environmental review under the California Environmental Quality Act (See 14 CCR § 15300.1) also do not apply. 14 CCR § 1038
- There are special requirements for timber operations conducted in Coastal Commission Special Treatment Areas and in counties with special rules adopted by the Board of Forestry and Fire Protection. These rules should be reviewed prior to submitting this notice to CAL FIRE.

5. All timber operations conducted in the Lake Tahoe Region must have a valid Tahoe Basin Tree Removal Permit, as defined by TRPA, or shall be conducted under a valid TRPA memorandum of Understanding, when such a permit is required by TRPA, 14 CCR § 1038.1(b)(1)
6. No helicopter yarding shall be allowed 14 CCR § 1038.1(b)(3)
7. In-lieu practices within WLPZs as specified under Article 6 of these rules, exception to the rules, and alternative practices are not allowed 14 CCR § 1038.1
8. Operations conducted under a notice of exemption are NOT permitted in known sites of rare, candidate, threatened or endangered plants and animals if the sites will be disturbed or damaged. NO timber operations may occur within a buffer zone of a listed, or sensitive species defined by 14 CCR § 895.1
9. If any activities related to timber operations, as defined by PRC 4527, are to include any of the following activities in any river, stream or lake, including episodic and perennial waterways, a notification to the California Department Fish and Wildlife is required pursuant to Fish and Game Code §1602: 1) A substantial alteration of the bed, bank, or channel; 2) A substantial diversion (i.e. water drafting) or obstruction of the natural flow; or 3) Use of material from or deposit of material into the watercourse. Information on the Lake and Streambed Alteration Program, as well as notification forms, may be found at the following link: <https://www.wildlife.ca.gov/conservation/lisa>.
10. The requirements to submit a completion and stocking report do not normally apply. **However, Completion and Stocking reports are required for areas when operations occur within COAST, SPECIAL TREATMENT AREAS and /or MARIN COUNTY.** The landowner shall submit to CAL FIRE a RM-71 Completion and Stocking report. Per PRC 4585 and PRC 4587.
11. This Notice of Exemption is valid for one year from the date of receipt by CAL FIRE.
 - **Santa Cruz County** the exemption is valid for 45 days if over 3 acres.
 - **Marin County** the exemption is valid for the calendar year of acceptance.
12. A Timber Operator with a valid state license must be designated upon submission of this notice.

The following suggestions may help ensure your compliance with the Forest Practice Rules:

1. Timber Owners, Timberland owners and Timber Operators should obtain and review copies of the Forest Practice Rules pertaining to the Notice of Exemption. Copies may be obtained from BARCLAYS LAW PUBLISHERS, P.O. BOX 3066, SO. SAN FRANCISCO, CA. 94080. or from CAL FIRE, Forest Practice Section, P.O. BOX 944246, Sacramento, CA 94244-2460; or from CAL FIRE's Web Page on the Internet at <http://www.fire.ca.gov>.
2. Contact the CAL FIRE office listed below for questions regarding the use of this notice.

FILE THIS NOTICE WITH THE CAL FIRE OFFICE BELOW FOR THE COUNTY IN WHICH THE OPERATION WILL OCCUR:

Alameda, Colusa, Contra Costa, Del Norte Humboldt, Lake, Marin, Mendocino, Napa, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma, western Trinity, and Yolo Counties.	=> =>	Forest Practice Program Manager CAL FIRE 135 Ridgway Avenue Santa Rosa, CA 95401
Butte, Glenn, Lassen, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Sutter, Tehama, eastern Trinity, and Yuba Counties.	=> =>	Forest Practice Program Manager CAL FIRE 6105 Airport Road Redding, CA 96002
Alpine, Amador, Calaveras, El Dorado, Fresno, Imperial, Inyo, Kern, Los Angeles, Madera, Mariposa, Merced, Mono, Monterey, Orange, Riverside, San Benito, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, Stanislaus, Tuolumne, Tulare, and Ventura Counties.	=> => =>	Forest Practice Program Manager CAL FIRE 1234 East Shaw Avenue Fresno, CA 93710