

HARVESTING DEAD, DYING OR DISEASED TREES, FUELWOOD, OR  
SPLIT PRODUCTS IN RESPONSE TO DROUGHT RELATED STRESS  
OR  
DEAD TREES WHICH ARE UNMERCHANTABLE AS SAWLOG-SIZE  
TIMBER LOCATED UPON SUBSTANTIALLY DAMAGED TIMBERLAND  
EXEMPTION

FOR ADMIN. USE ONLY

EX. # \_\_\_\_\_  
Date of Receipt \_\_\_\_\_  
Date of Validation \_\_\_\_\_  
Date Expires \_\_\_\_\_

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

**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(d) to cut or remove trees that are dead, dying, or diseased, fuelwood or split products in response to drought related stress or dead trees which are unmerchantable as sawlog-size timber located upon Substantially Damaged Timberlands.

**Timber Operations pursuant to the notice of exemption may not commence for five (5) working days from the date of the Directors receipt of the notice** unless this delay is waived by the director. If the Director does not act within five (5) days working days of receipt of the notice of exemption, Timber Operations may commence. 14 CCR § 1038.1(c)(13)

Type of timber operations to be conducted:

(If more than one type is selected please indicate approximate acreage. Please verify the total is consistent with total acres listed in Item #10)

\_\_\_\_\_ AC: DROUGHT MORTALITY remove trees that are dead, dying, or diseased, fuelwood or split products in response to drought related stress.

\_\_\_\_\_ AC: UNMERCHANTABLE SAWLOG-SIZE timber located UPON SUBSTANTIALLY DAMAGED TIMBERLANDS.

**REGISTERED PROFESSIONAL FORESTER (RPF) CERTIFICATION:** Per 14 CCR § 1038 (d)(1) the RPF shall certify that the notice of exemption is submitted upon substantially damaged timberland when necessary. OR per 14 CCR § 1038 (d)(2)(C) the RPF is certifying that trees are designated, by an RPF or Supervised Designee, with a stump mark, as likely to die due to drought related stress within one (1) year.

1. REGISTERED PROFESSIONAL FORESTER: Name: \_\_\_\_\_ RPF #: \_\_\_\_\_ Date: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

EMAIL:  
(optional) \_\_\_\_\_

2. LICENSED TIMBER OPERATOR(S): Name: \_\_\_\_\_ Lic #: \_\_\_\_\_ Date: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_

EMAIL:  
(optional) \_\_\_\_\_

3. 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: \_\_\_\_\_

4. 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 Fees 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. Circle/Check the option that most closely estimates the total volume for this harvest, in thousands of board feet (mbf - Net Scribner short log):

Under 8 mbf       8-15 mbf       16-25 mbf       Over 25 mbf

B. Estimate what percentage of timber will be removed during this harvest: (percentages provided should equal 100%)

	%		%		%		%
Redwood	_____	Ponderosa/Sugar Pine	_____	Douglas-Fir	_____	Fir	_____
Cedar	_____	Port-Orford Cedar	_____	Other Conifer	_____	Other Hardwoods	_____

C. Fuelwood over 150 cords? Yes  No  D. Christmas trees over 3,000 lineal feet? Yes  No

5. 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)**

6. 14 CCR § 1038.1(c)(12) NO timber harvesting is permitted within the standard width of a Watercourse or Lake Protection Zone (WLPZ) per 14 CCR § 916.4 [936.4, 956.4](b) (exceptions do apply see below) or within a WLPZ of a watershed identified as Anadromous Salmonids Planning watersheds (ASP) per 14 CCR § 916.9 [936.9, 956.9](s), unless the harvesting in an ASP WLPZ is recommended in writing by CDFW to address specifically identified forest conditions, 14 CCR § 916.9(s)(6) (optional)

Two exceptions permitted in WLPZs outside of an ASP watershed:

**(Please indicate below if trees meeting the exception identified below are anticipated to be harvested. (If not, then leave blank)**

SANITATION-SALVAGE harvesting per 14 CCR § 913.3 [933.3, 953.3] or

for the removal of DEAD or DYING trees per 14 CCR § 1038.1(c)(12)Exception in WLPZ of ASP Watersheds 14 CCR § 916.9(s)

- Will harvesting occur within a WLPZ of an ASP watershed based on written recommendation from CDFW? Yes  No

**If YES then provide a copy of the written recommendation from CDFW identifying the specific reason for the recommended harvesting.**

**NOTE: Trees to be harvested shall be marked by a RPF or a supervised designee of the RPF PRIOR TO TIMBER OPERATIONS.**

7. 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 Department's Archaeologist at the time of submission.**

8. 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)

9. 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 type of method is selected these methods must be identified on the accompanying maps.** (required)

- Tractor, including end/long lining
- Cable, ground lead
- Other (explain):
- Rubber tired skidder, Forwarder
- Cable, High lead
- Feller buncher
- Cable, Skyline
- Shovel yarding

10. 14 CCR § 1038.1(a)(4) - Designate the legal land description of the location of the Timber Operation. 14 CCR § 1038.2 attach a USGS 7.5-minute quadrangle map or equivalent map showing the location of:

- Boundaries of the Logging Area. 14 CCR § 1038.2(b)
- Location of all Roads to be used for, or potentially impacted by, timber operations. 14 CCR § 1038.2(c) **(Appurtenant Roads included within the logging area pursuant to (b) may be shown on a map which may be planimetric with a scale as small as one-half inch equals one mile)**
- The classification of all Roads as Permanent Roads, Seasonal Roads, or Temporary Roads. 14 CCR § 1038.2(d)
- Road(s) and Landing(s) located in a Watercourse, Lake, WLPZ, Meadows and Wet Areas other than at road Watercourse crossings. 14 CCR § 1038.2(e)
- Location of water drafting sites. 14 CCR § 1038.2(f)
- Location of any Special Treatment Areas. 14 CCR § 1038.2(k)
- Location of all Watercourses and Lakes with Class I, II, III, or IV waters. 14 CCR § 1038.2(i)

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)

Base Meridian	Township	Range	Section	County	Acreage (estimated)	Assessors Parcel # (optional)

**The following are limitations or requirements for timber operations conducted under a Notice of Exemption for the cutting or removal of dead, dying, diseased trees, fuelwood, or split products in response to drought related stress or dead trees which are unmerchantable as sawlog-size timber that are located upon substantially Damaged Timberland.**

1. This notice of exemption SHALL be prepared, signed, and submitted to the Department by a Registered Professional Forester (RPF) 14 CCR § 1038.1(c)(1) 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.
2. 14 CCR § 1038(c) places certain limits on the harvesting of trees under this exemption. These limits need to be examined to assure compliance.
3. 14 CCR § 1038 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 Harvesting Plan," "THP," and "plan." Timber operations must conform to applicable city or county general plans, city or county implementing ordinances, and city or county zoning ordinances within which the exemption is located. The requirements to submit a completion and stocking report do not normally apply.
4. 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. Timber Operations shall comply with the rules associated with the specific Special Treatment Area timber operations are within. 14 CCR § 1038.1(c)(6). 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. Timber Operations may not be conducted without a copy of the Directors notice of acceptance of the notice of exemption at the operating site, except where the Director has failed to act within the five (5) working day review period. 14 CCR § 1038.1(c)(13)(A)
7. No helicopter yarding shall be allowed. 14 CCR § 1038.1(b)(3)
8. 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
9. 14 CCR § 1038(c)(4)(A) Slash within the Harvest Area shall be treated to achieve a maximum post-harvest depth of thirty (30) inches above the ground. All Slash shall be lopped, removed, chipped, piled for burning, or otherwise treated, within one (1) year from the date of the Director receiving the notice except for burning. Burning shall be completed within two (2) years from the date of the Director Receiving the notice.
10. Trees eligible for removal when harvesting in response to drought related stress shall meet one (1) or more of the following conditions:
  - Trees currently dead.
  - Trees with fifty (50%) percent or more of the foliage-bearing crown that is dead or fading in color from a normal green to yellow, sorrel, or brown, excluding normal autumn coloration changes, or with evidence of successful bark beetle attacks, through indications of dead cambium and brood development distributed around the circumference of the bole.
11. No Tractor or heavy equipment operations on slopes greater than 50%. 14 CCR § 1038.1(c)(5)
12. No construction of new tractor roads on slopes greater than 40%. 14 CCR § 1038.1(c)(5)
13. No Tractor or heavy equipment operations on known Unstable Areas. 14 CCR § 1038.1(c)(7)
14. No NEW road construction or reconstruction, as defined by 14 CCR § 895.1. 14 CCR § 1038.1(c)(8)
15. No heavy equipment operations within the standard width of a WLPZ, as defined in 14 CCR § 916.4[936.4, 956.4](b). 14 CCR § 1038.1(c)(9)
16. **No timber harvesting within the standard width of a watercourse or lake protection zone**, as defined in 14 CCR § 916.4 [936.4, 956.4](b), except sanitation-salvage harvesting, as defined in 14 CCR § 913.3 [933.3,953.3], where immediately after completion of operations, the area shall meet the stocking standards of 14 CCR § 912.7 [932.7,952.7](b)(2), or, except the removal of dead or dying trees where consistent with 14 CCR § 916.4 [936.4,956.4] (b). **Trees to be harvested within a WLPZ shall be marked by, or under the supervision of, an RPF prior to timber operations.** 14 CCR § 1038.1(c)(12)
17. **ASP watersheds** – No timber operations are allowed in a WLPZ, or within any ELZ or EEZ designated for watercourse or lake protection, under exemption notices except **(1)** Hauling on existing roads **(2)** Road maintenance **(3)** Operations conducted for public

safety **(4)** Construction or reconstruction of approved watercourse crossings **(5)** Temporary crossings of dry Class III watercourses that do not require notification under Fish and Game Code §1600 et seq. **(6) Harvesting recommended in writing by CDFW to address specifically identified forest conditions.**

18. 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. 14 CCR § 1038.1(c)(10)(11)
19. 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>.
20. There are special requirements for timber operations conducted in Coastal Commission Special Treatment Areas, the Tahoe Regional Planning Agency area, 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.
21. This Notice of Exemption is valid for one year from the date of receipt by CAL FIRE.
  - **Marin County** the exemption is valid for the calendar year of acceptance.
22. 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