

**NOTICE OF EMERGENCY TIMBER OPERATIONS**

STATE OF CALIFORNIA, DEPARTMENT OF FORESTRY AND FIRE  
PROTECTION NOTICE OF TIMBER OPERATIONS THAT ARE  
EXEMPT  
FROM TIMBER HARVESTING PLAN REQUIREMENTS RM-67  
(08/2021)

**VALID FOR ONE YEAR FROM DATE ACCEPTED BY CAL FIRE.  
OPERATIONS CANNOT COMMENCE FOR FIVE WORKING DAYS  
FROM DATE OF RECEIPT  
AND A NOTICE OF ACCEPTANCE IS RECEIVED FROM CAL  
FIRE**

FOR ADMIN. USE ONLY

EM. # \_\_\_\_\_

Date of Receipt \_\_\_\_\_

Date Validated by CAL FIRE \_\_\_\_\_

Date Expires \_\_\_\_\_

The Director of the Department of Forestry and Fire Protection (CAL FIRE) is hereby notified of timber operations under the requirements of PRC § 4592 and 14 CCR §§ 1052- 1052.3 to remove timber on an emergency basis. The Registered Professional Forester (RPF) should complete items 1-8 and shall sign the Declaration of Emergency.

1. REGISTERED PROFESSIONAL FORESTER:

*I declare, under penalty of perjury, that an emergency exists requiring immediate timber harvest activities within the meaning of 14 CCR §§ 1052-1052.3:*

Signature: \_\_\_\_\_ RPF #: \_\_\_\_\_

Name: \_\_\_\_\_

Address \_\_\_\_\_

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

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

2. REGISTERED PROFESSIONAL FORESTER RETAINED TO PROVIDE PROFESSIONAL ADVICE THROUGHOUT TIMBER OPERATIONS:

Name: \_\_\_\_\_ RPF #: \_\_\_\_\_

Address: \_\_\_\_\_

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

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

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

Address \_\_\_\_\_

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

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

4. TIMBERLAND OWNER(S) OF RECORD Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_  
EMAIL:  
(OPTIONAL) \_\_\_\_\_

5. TIMBER OWNER(S) OF RECORD:  
***I declare, under penalty of perjury, that any applicable timber yield taxes will be paid pursuant to Section 38115 of the Revenue and Taxation Code.***

Signature: \_\_\_\_\_  
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 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. SELECT THE SPECIFIC CONDITION from the Forest Practice Rules which constitute the emergency: (required)

- Trees are dead or dying as a result of insect, disease, parasites, or animal damage (14 CCR §1052.1(a)(1))

- Insect       Disease       Parasites       Animals

- Trees are fallen, damaged, dead or dying as a result of wind, snow, freezing weather, drought, fire, flood, landslides or earthquake (14 CCR §1052.1(a)(2))

- Wind       Snow       Weather       Drought       Fire       Flood       Landslide       Earthquake

- Trees are dead or dying as a result of air or water pollution (14 CCR §1052.1(a)(3))

- Air Pollution       Water Pollution

-  Emergency Road Construction       Emergency Road Repair (14 CCR §1052.1(a)(4))

- Financial Loss (14 CCR §1052.1(b))

- Financial Loss due to one or more of the following:       Previously Inoperable       Unmerchantable  
 Access       Location       Condition       Timber Volume  
 Other \_\_\_\_\_

- Describe the nature of the emergency and the need for immediate harvesting of trees. Indicate the extent and reason for the immediate commencement of timber operations:

\_\_\_\_\_

6.

YARDING SYSTEMS					
GROUND BASED		CABLE		OTHER	
	Tractor, including end/long lining		Cable, Ground lead		Helicopter
	Rubber tired skidder, Forwarder		Cable, High Lead		Other (explain):
	Feller Buncher		Cable, Skyline		
	Shovel yarding				

7. Provide the expected dates of commencement \_\_\_\_\_ and completion \_\_\_\_\_ of timber operations. (required)

8. Designate the legal land description of the location of the timber operation. Attach a titled USGS or equivalent topographic map(s) of scale not less than 2" to the mile or larger scale, showing the area from which timber will be cut or removed, the legal description, roads and Class I, II, III, IV watercourses, and yarding systems if more than one will be used. It would 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	Logging area Acreage (estimated)	Assessor's Parcel # (optional)

**The following are limitations or requirements for timber operations conducted under a Notice of Emergency Timber Operations (Notice, Notice of Emergency, or Emergency Notice):**

1. This notice must be submitted to and received by CAL FIRE at one of the offices listed below. Timber operations may not commence for five working days after receipt by CAL FIRE unless waiting period is waived by the Director of CAL FIRE.
2. 14 CCR §§ 895.1 and 1052.1 define and list emergency conditions. Citing or paraphrasing of these sections does not satisfy the requirements of 14 CCR § 1052.2. The registered professional forester (RPF) preparing the notice must accomplish the following to substantiate the emergency. Describe the nature of the emergency, and the need for immediate cutting in sufficient detail so the reason for the emergency is clear. When the emergency is classified as financial, the following questions must be answered: What is the reason the timber has previously been inoperable or unmerchantable? Why is the harvest opportunity not economically feasible for more than one year? Why do the operations have only minimal impact on timberland resources? The financial emergency described in 14 CCR § 1052.1 means financial loss of timber and not loss of profit. Financial loss requires a loss of timber resource.
3. Timber operations conducted under this notice must meet minimum stocking standards at the completion of operations. The timber operations shall also comply with all operational provisions of the Forest Practice Act and District Forest Practice Rules applicable to "Timber Harvesting Plan," "THP," and "plan." The requirements to submit a completion and stocking report apply. 14 CCR § 1052 describes how exceptions to the rules for non-financial emergencies can be addressed. If this is a financial emergency the conditions specified in 14 CCR § 1038.1(c)(5)-(14) and 14 CCR § 1038.3(p) must be met.
4. This Notice of Emergency is valid for one year from the date accepted by CAL FIRE. If timber operations are to extend beyond the one-year period, such operations must be described in an approved timber harvesting plan. If there is any doubt that a timber operation will not be completed in one year, a THP should be submitted to CAL FIRE early during the one-year operating period.
5. A Timber Operator with a valid state license must be designated upon submission of this notice.
6. An RPF shall be retained by the Timber Owner or LTO to provide professional advice throughout the Timber Operations and shall be present, or ensure that the RPF's Supervised Designee is present, on the Logging Area at a sufficient frequency to know the progress of operations and advise the LTO and Timberland Owner, but not less than once during the life of the notice per 14 CCR § 1052(f).

**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 Emergency. 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