

**PROVINCE OF BRITISH COLUMBIA**  
**REGULATION OF THE BRITISH COLUMBIA ASSESSMENT AUTHORITY**

*Assessment Act*

The British Columbia Assessment Authority orders that the Managed Forest Land and Cut Timber Values Regulation, B.C. Reg. 90/2000, is amended as set out in the attached Appendix.

<b>DEPOSITED</b> December 1, 2021 B.C. REG. <u>311/2021</u>
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*S Bishop*

November 30, 2021

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Chair, Board of Directors*

*(This part is for administrative purposes only and is not part of the Order.)*

**Authority under which Order is made:**

Act and section: Assessment Act, R.S.B.C. 1996, c. 20, s. 24

Other: \_\_\_\_\_

R20554737

## APPENDIX

- 1 Section 2 of the Managed Forest Land and Cut Timber Values Regulation, B.C. Reg. 90/2000, is amended by striking out “2021” and substituting “2022”.*
- 2 Schedules B, C and D are repealed and the attached Schedules B, C and D substituted.*

## SCHEDULE B

2022 and SUBSEQUENT ASSESSMENT YEARS. SCHEDULE of LAND VALUES for MANAGED FOREST LAND - ASSESSMENT ACT - sec. 24(7)  
2022 LAND VALUES in \$/HECTARE(\$/ha)

TOPOGRAPHY	ACCESSIBILITY	SOIL QUALITY	VALUATION AREA							
			SOUTH COAST (1)	WEST COAST (2)	THOMPSON OKANAGAN (3)	KOOTENAY BOUNDARY (4)	SKEENA (5)	OMINECA (6)	NORTH EAST (7)	CARIBOO (8)
CLASS 1	CLASS 4	GOOD	\$ 5,420	\$ 5,500	\$ 1,680	\$ 1,480	\$ 870	\$ 810	\$ 490	\$ 1,130
		MEDIUM	\$ 3,430	\$ 3,290	\$ 1,120	\$ 990	\$ 690	\$ 540	\$ 340	\$ 750
		POOR	\$ 1,710	\$ 1,810	\$ 630	\$ 560	\$ 380	\$ 280	\$ 150	\$ 420
	CLASS 5	GOOD	\$ 3,870	\$ 4,400	\$ 1,400	\$ 1,230	\$ 720	\$ 670	\$ 410	\$ 940
		MEDIUM	\$ 2,450	\$ 2,630	\$ 940	\$ 830	\$ 580	\$ 450	\$ 280	\$ 630
		POOR	\$ 1,220	\$ 1,450	\$ 530	\$ 460	\$ 310	\$ 230	\$ 130	\$ 350
CLASS 6	GOOD	\$ 2,900	\$ 3,300	\$ 1,120	\$ 990	\$ 580	\$ 540	\$ 320	\$ 750	
	MEDIUM	\$ 1,840	\$ 1,970	\$ 750	\$ 660	\$ 460	\$ 360	\$ 230	\$ 500	
	POOR	\$ 910	\$ 1,090	\$ 420	\$ 370	\$ 250	\$ 190	\$ 100	\$ 280	
CLASS 2	CLASS 4	GOOD	\$ 4,330	\$ 4,400	\$ 1,290	\$ 1,140	\$ 670	\$ 560	\$ 340	\$ 790
		MEDIUM	\$ 2,740	\$ 2,630	\$ 860	\$ 760	\$ 530	\$ 380	\$ 240	\$ 530
		POOR	\$ 1,370	\$ 1,450	\$ 480	\$ 430	\$ 290	\$ 200	\$ 110	\$ 300
	CLASS 5	GOOD	\$ 3,100	\$ 3,520	\$ 1,080	\$ 950	\$ 560	\$ 470	\$ 280	\$ 660
		MEDIUM	\$ 1,960	\$ 2,100	\$ 720	\$ 640	\$ 440	\$ 320	\$ 200	\$ 440
		POOR	\$ 980	\$ 1,160	\$ 400	\$ 360	\$ 240	\$ 160	\$ 90	\$ 250
CLASS 6	GOOD	\$ 2,320	\$ 2,640	\$ 860	\$ 760	\$ 450	\$ 380	\$ 230	\$ 530	
	MEDIUM	\$ 1,470	\$ 1,580	\$ 580	\$ 510	\$ 360	\$ 250	\$ 160	\$ 350	
	POOR	\$ 730	\$ 870	\$ 320	\$ 280	\$ 190	\$ 130	\$ 70	\$ 200	
CLASS 3	CLASS 4	GOOD	\$ 3,250	\$ 3,300	\$ 900	\$ 800	\$ 470	\$ 320	\$ 190	\$ 450
		MEDIUM	\$ 2,060	\$ 1,970	\$ 610	\$ 550	\$ 370	\$ 220	\$ 140	\$ 300
		POOR	\$ 1,020	\$ 1,090	\$ 340	\$ 300	\$ 200	\$ 110	\$ 60	\$ 170
	CLASS 5	GOOD	\$ 2,320	\$ 2,640	\$ 750	\$ 660	\$ 390	\$ 270	\$ 160	\$ 380
		MEDIUM	\$ 1,470	\$ 1,580	\$ 500	\$ 440	\$ 310	\$ 180	\$ 110	\$ 250
		POOR	\$ 730	\$ 870	\$ 280	\$ 250	\$ 170	\$ 90	\$ 50	\$ 140
CLASS 6	GOOD	\$ 1,740	\$ 1,980	\$ 600	\$ 550	\$ 310	\$ 210	\$ 130	\$ 300	
	MEDIUM	\$ 1,100	\$ 1,180	\$ 400	\$ 360	\$ 250	\$ 140	\$ 90	\$ 200	
	POOR	\$ 550	\$ 650	\$ 230	\$ 200	\$ 130	\$ 80	\$ 40	\$ 110	
ALL	INOPERABLE	\$ 280	\$ 330	\$ 120	\$ 100	\$ 70	\$ 40	\$ 20	\$ 60	
ALL	NON-PRODUCTIVE	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	

## SCHEDULE C

2022 and SUBSEQUENT ASSESSMENT YEARS SCHEDULE OF CUT TIMBER VALUES for MANAGED FOREST LAND – ASSESSMENT ACT – sec. 24(9)

2022 VALUE of CUT TIMBER by GRADE for VALUATION AREA: SOUTH COAST (1)

\$ PER CUBIC METRE (\$/M<sup>3</sup>)

SPECIES	ACCESSIBILITY														UNGRADED	
	B	C	D	E	F	G	H	I	J	K	L	M	U	X	Y	UNGRADED
<b>FIR</b>	CLASS 4	272.09	161.50	576.46		372.75	175.47	102.99	83.15				33.85	19.22	9.58	115.59
	CLASS 5	268.59	158.00	572.96		369.25	171.97	99.49	79.65				30.35	15.72	6.08	112.09
	CLASS 6	265.10	154.51	569.47		365.76	168.48	96.00	76.16				26.86	12.23	2.59	108.60
<b>CEDAR</b>	CLASS 4			476.79		409.66	322.50	259.98	209.62	326.79	243.82	159.42	114.19	75.50	1.00	237.18
	CLASS 5			473.29		406.16	319.00	256.48	206.12	323.29	240.32	155.92	110.69	72.00	1.00	233.68
	CLASS 6			469.80		402.67	315.51	252.99	202.63	319.80	236.83	152.43	107.20	68.51	1.00	230.19
<b>HEMLOCK</b>	CLASS 4			163.76		127.52	68.09	48.02	46.24				27.28	25.57	23.61	44.53
	CLASS 5			160.26		124.02	64.59	44.52	42.74				23.78	22.07	20.11	41.03
	CLASS 6			156.77		120.53	61.10	41.03	39.25				20.29	18.58	16.62	37.54
<b>SPRUCE</b>	CLASS 4			331.71	277.34	243.49	185.84	91.08	49.48	45.20			26.84	24.75	22.14	61.99
	CLASS 5			328.21	273.84	239.99	182.34	87.58	45.98	41.70			23.34	21.25	18.64	58.49
	CLASS 6			324.72	270.35	236.50	178.85	84.09	42.49	38.21			19.85	17.76	15.15	55.00
<b>BALSAM</b>	CLASS 4			163.76		127.52	68.09	48.02	46.24				27.28	25.57	23.61	44.53
	CLASS 5			160.26		124.02	64.59	44.52	42.74				23.78	22.07	20.11	41.03
	CLASS 6			156.77		120.53	61.10	41.03	39.25				20.29	18.58	16.62	37.54
<b>CYPRESS</b>	CLASS 4			303.73		201.67	126.56	83.74	62.16				69.79	50.67	1.00	73.70
	CLASS 5			300.23		198.17	123.06	80.24	58.66				66.29	47.17	1.00	70.20
	CLASS 6			296.74		194.68	119.57	76.75	55.17				62.80	43.68	1.00	66.71
<b>PINE</b>	CLASS 4						48.93	40.09	40.86				24.76	17.51	20.14	37.34
	CLASS 5						45.43	36.59	37.36				21.26	14.01	16.64	33.84
	CLASS 6						41.94	33.10	33.87				17.77	10.52	13.15	30.35
<b>DECIDUOUS</b>	CLASS 4														11.75	29.07
	CLASS 5														8.25	25.57
	CLASS 6														4.76	22.08
<b>OTHER SPECIES</b>	CLASS 4			163.76		127.52	68.09	48.02	46.24				27.28	25.57	23.61	44.53
	CLASS 5			160.26		124.02	64.59	44.52	42.74				23.78	22.07	20.11	41.03
	CLASS 6			156.77		120.53	61.10	41.03	39.25				20.29	18.58	16.62	37.54
<b>CHRISTMAS TREES (\$/TREE)</b>	CLASS 4														1.50	
	CLASS 5														1.50	
	CLASS 6														1.50	

## SCHEDULE C

2022 and SUBSEQUENT ASSESSMENT YEARS SCHEDULE of CUT TIMBER VALUES for MANAGED FOREST LAND -- ASSESSMENT ACT -- sec. 24(9)  
**2022 VALUE of CUT TIMBER by GRADE for VALUATION AREA: WEST COAST (2)**  
**\$ PER CUBIC METRE (\$/M<sup>3</sup>)**

SPECIES	ACCESSIBILITY																
		B	C	D	E	F	G	H	I	J	K	L	M	U	X	Y	UNGRADED
FIR	CLASS 4	267.18	156.59	571.55		367.84		170.56	98.08	78.24				28.94	14.31	4.67	110.68
	CLASS 5	263.69	153.10	568.06		364.35		167.07	94.59	74.75				25.45	10.82	1.18	107.19
	CLASS 6	260.19	149.60	564.56		360.85		163.57	91.09	71.25				21.95	7.32	1.00	103.69
CEDAR	CLASS 4			471.88		404.75		317.59	255.07	204.71		238.91	154.51	109.28	70.59	1.00	232.27
	CLASS 5			468.39		401.26		314.10	251.58	201.22		235.42	151.02	105.79	67.10	1.00	228.78
	CLASS 6			464.89		397.76		310.60	248.08	197.72		231.92	147.52	102.29	63.60	1.00	225.28
HEMLOCK	CLASS 4			158.85		122.61		63.18	43.11	41.33							39.62
	CLASS 5			155.36		119.12		59.69	39.62	37.84							36.13
	CLASS 6			151.86		115.62		56.19	36.12	34.34							32.63
SPRUCE	CLASS 4			326.80	272.43	238.58	180.93	86.17	44.57	40.29							57.08
	CLASS 5			323.31	268.94	235.09	177.44	82.68	41.08	36.80							53.59
	CLASS 6			319.81	265.44	231.59	173.94	79.18	37.58	33.30							50.09
BALSAM	CLASS 4			158.85		122.61		63.18	43.11	41.33							39.62
	CLASS 5			155.36		119.12		59.69	39.62	37.84							36.13
	CLASS 6			151.86		115.62		56.19	36.12	34.34							32.63
CYPRESS	CLASS 4			298.82		196.76		121.65	78.83	57.25							68.79
	CLASS 5			295.33		193.27		118.16	75.34	53.76							65.30
	CLASS 6			291.83		189.77		114.66	71.84	50.26							61.80
PINE	CLASS 4							44.02	35.18	35.95							32.43
	CLASS 5							40.53	31.69	32.46							28.94
	CLASS 6							37.03	28.19	28.96							25.44
DECIDUOUS	CLASS 4																24.16
	CLASS 5																20.67
	CLASS 6																17.17
OTHER SPECIES	CLASS 4			158.85		122.61		63.18	43.11	41.33							39.62
	CLASS 5			155.36		119.12		59.69	39.62	37.84							36.13
	CLASS 6			151.86		115.62		56.19	36.12	34.34							32.63
CHRISTMAS TREES (\$/TREE)	CLASS 4																1.50
	CLASS 5																1.50
	CLASS 6																1.50

## SCHEDULE D

SPECIES	ACCESSIBILITY	2022 and SUBSEQUENT ASSESSMENT YEARS SCHEDULE OF CUT TIMBER VALUES for MANAGED FOREST LAND - ASSESSMENT ACT - sec. 24(9) 2022 VALUE OF CUT TIMBER by GRADE for VALUATION AREA in \$ PER CUBIC METRE (\$/M3)																							
		VALUATION AREA																							
		THOMPSON-OKANAGAN (3)				KOOTENAY-BOUNDARY (4)				SKEENA (5)				OMINECA (6)				NORTHEAST (7)				CARIBOO (8)			
Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:		Grade Code:			
Sawlog	4	6	Sawlog	4	6	Sawlog	4	6	Sawlog	4	6	Sawlog	4	6	Sawlog	4	6	Sawlog	4	6	Sawlog	4	6		
FIR	CLASS 4	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	1.00	85.58	42.79	
	CLASS 5	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	1.00	82.16	41.08	
	CLASS 6	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	1.00	78.50	39.25	
CEDAR	CLASS 4	173.14	86.57	1.00	173.14	86.57	1.00	169.94	84.97	1.00	169.94	84.97	1.00	169.94	84.97	1.00	169.94	84.97	1.00	169.94	84.97	1.00	169.94	84.97	
	CLASS 5	169.71	84.86	1.00	169.71	84.86	1.00	166.52	83.26	1.00	166.52	83.26	1.00	166.52	83.26	1.00	166.52	83.26	1.00	166.52	83.26	1.00	166.52	83.26	
	CLASS 6	166.05	83.03	1.00	166.05	83.03	1.00	162.87	81.43	1.00	162.87	81.43	1.00	162.87	81.43	1.00	162.87	81.43	1.00	162.87	81.43	1.00	162.87	81.43	
HEMLOCK	CLASS 4	30.38	15.19	1.00	30.38	15.19	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	
	CLASS 5	26.96	13.48	1.00	26.96	13.48	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	
	CLASS 6	23.30	11.65	1.00	23.30	11.65	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	
SPRUCE	CLASS 4	126.45	63.22	1.00	126.45	63.22	1.00	100.72	50.36	1.00	100.72	50.36	1.00	100.72	50.36	1.00	100.72	50.36	1.00	100.72	50.36	1.00	100.72	50.36	
	CLASS 5	123.03	61.51	1.00	123.03	61.51	1.00	97.30	48.65	1.00	97.30	48.65	1.00	97.30	48.65	1.00	97.30	48.65	1.00	97.30	48.65	1.00	97.30	48.65	
	CLASS 6	119.37	59.68	1.00	119.37	59.68	1.00	93.65	46.82	1.00	93.65	46.82	1.00	93.65	46.82	1.00	93.65	46.82	1.00	93.65	46.82	1.00	93.65	46.82	
BALSAM	CLASS 4	101.50	50.75	1.00	101.50	50.75	1.00	75.32	37.66	1.00	75.32	37.66	1.00	75.32	37.66	1.00	75.32	37.66	1.00	75.32	37.66	1.00	75.32	37.66	
	CLASS 5	98.07	49.04	1.00	98.07	49.04	1.00	71.91	35.95	1.00	71.91	35.95	1.00	71.91	35.95	1.00	71.91	35.95	1.00	71.91	35.95	1.00	71.91	35.95	
	CLASS 6	94.41	47.21	1.00	94.41	47.21	1.00	68.25	34.12	1.00	68.25	34.12	1.00	68.25	34.12	1.00	68.25	34.12	1.00	68.25	34.12	1.00	68.25	34.12	
WHITE PINE	CLASS 4	68.98	34.49	1.00	68.98	34.49	1.00	48.89	24.45	1.00	48.89	24.45	1.00	48.89	24.45	1.00	48.89	24.45	1.00	48.89	24.45	1.00	48.89	24.45	
	CLASS 5	65.56	32.78	1.00	65.56	32.78	1.00	45.47	22.73	1.00	45.47	22.73	1.00	45.47	22.73	1.00	45.47	22.73	1.00	45.47	22.73	1.00	45.47	22.73	
	CLASS 6	61.90	30.95	1.00	61.90	30.95	1.00	41.81	20.91	1.00	41.81	20.91	1.00	41.81	20.91	1.00	41.81	20.91	1.00	41.81	20.91	1.00	41.81	20.91	
LODGEPOLE PINE	CLASS 4	104.68	52.34	1.00	104.68	52.34	1.00	95.42	47.71	1.00	95.42	47.71	1.00	95.42	47.71	1.00	95.42	47.71	1.00	95.42	47.71	1.00	95.42	47.71	
	CLASS 5	101.25	50.63	1.00	101.25	50.63	1.00	92.01	46.00	1.00	92.01	46.00	1.00	92.01	46.00	1.00	92.01	46.00	1.00	92.01	46.00	1.00	92.01	46.00	
	CLASS 6	97.59	48.80	1.00	97.59	48.80	1.00	88.35	44.17	1.00	88.35	44.17	1.00	88.35	44.17	1.00	88.35	44.17	1.00	88.35	44.17	1.00	88.35	44.17	
YELLOW PINE	CLASS 4	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	1.00	79.98	39.99	
	CLASS 5	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	1.00	76.56	38.28	
	CLASS 6	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	1.00	72.90	36.45	
LARCH	CLASS 4	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	1.00	81.65	40.83	
	CLASS 5	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	1.00	78.23	39.12	
	CLASS 6	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	1.00	74.57	37.29	
DECIDUOUS	CLASS 4	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	1.00	10.00	5.00	
	CLASS 5	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	1.00	7.50	3.75	
	CLASS 6	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	1.00	5.00	2.50	
OTHER SPECIES	CLASS 4	30.38	15.19	1.00	30.38	15.19	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	1.00	44.08	22.04	
	CLASS 5	26.96	13.48	1.00	26.96	13.48	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	1.00	40.66	20.33	
	CLASS 6	23.30	11.65	1.00	23.30	11.65	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	1.00	37.00	18.50	
CHRISTMAS TREES (\$/TREE)	CLASS 4	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	
	CLASS 5	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	
	CLASS 6	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	1.00	1.50	1.50	